

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

SYSTEM OF ACCOUNTS

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PREFACE

2001

A Chart of Accounts is a listing of account titles, with numerical symbols, used in the compilation of financial data concerning the assets, liabilities, fund balance/equity, revenues, and expenses of an enterprise.

An outline of the required Chart of Accounts for hospitals is presented in this chapter along with an explanation of the numerical coding system. A description of the nature and content of each account is also included. It is recognized, however, that it is impossible to develop a Chart of Accounts that will fulfill all of the requirements of all hospitals. Many hospitals will not require the detailed information provided for in the Chart; others may require even more detailed classification. The Chart is designed to permit contraction or expansion to meet specific requirements while maintaining uniformity for accounting and reporting financial information.

Hospitals are required to maintain all balance sheet accounts indicated in the Chart of Accounts, when such assets and liabilities exist.

While not all hospitals have separate departments organized in the manner required, in the Chart of Accounts, the information regarding revenues and expenses of each cost center is essential. Therefore, if a hospital does not follow this level of detail, reclassifications will be required, in order to properly reflect the revenue and expense of the functional cost centers required in this Manual. For instance, if a hospital chooses to combine all laboratory expenses into one center for record-keeping purposes, a reclassification is required on the hospital's books at year-end to separate Clinical Laboratory, and Pathological Laboratory. (See the Cost Finding Section of this Manual for additional details relative to reclassifications.)

FUNCTIONAL AND RESPONSIBILITY ACCOUNTING CONCEPTS

2010

Functional Accounting may be defined as the accounting of costs according to type of activity.

Responsibility Accounting may be defined as the accounting of costs according to organizational units, such as departments.

Total costs are the same with either functional or responsibility accounting. Each accounting system serves different purposes. Responsibility accounting is necessary for evaluations made of and by management. However, because organization structures vary among hospitals, responsibility accounting does not allow the comparability necessary for reporting to the Office. Therefore, an accounting and reporting system had to be developed which allowed comparable reporting of hospital activity among hospitals, while not significantly disturbing a system of responsibility accounting and reporting.

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Although the accounting and reporting concepts and principles incorporated into this Manual are set down along functional lines, they should not, in the majority of cases, alter the individual hospital's responsibility accounting and reporting. Where differences occur (and this will vary with individual hospitals) reclassifications are necessary in order to conform the hospitals books to The OSHPD accounting requirements. However, in order to minimize the number of reclassifications, the hospitals must align their responsibility centers as close as possible to the functional centers as described in this Manual. Factors influencing this alignment might be (1) type of services and (2) size of the hospital.

NUMERICAL CODING SYSTEM

2020

The numeric coding system in the Chart of Accounts provides for six digits. Some hospitals, however, may wish to use one or more additional digits, depending upon the amount of additional detail desired. Account numbers include four digits to the left of a decimal point, which identify primary account classifications, and two digits to the right, which identify secondary account classifications.

The first digit of an account designates the financial statement classification of the account:

- 1 - Assets
- 2 - Liabilities and Capital or Fund Balance
- 3 - Daily Hospital Services Revenue
- 4 - Ambulatory and Ancillary Services Revenue
- 5 - Deductions from Revenue and Other Operating Revenue
- 6 - Daily Hospital Services Expenses
- 7 - Ambulatory and Ancillary Services Expenses
- 8 - Research Costs; Education Costs;
General Services; Fiscal Services;
Administrative Services; Unassigned Costs
- 9 - Non-operating Revenue and Expenses

The second, third, and fourth digits of the daily hospital service centers and the ambulatory and ancillary services centers are the same for revenue and expense. The required level of accounting and reporting is indicated by those account titles in capital letters and a fourth digit of zero.

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The required level of accounting and reporting for the natural classification of expense are the following major categories: Salaries and Wages; Employee Benefits; Professional Fees; Supplies; Purchased Services; Depreciation and Amortization; Leases and Rentals; and Other Direct Expenses. In addition, the salaries and wages detail must be maintained at the employee classification level (.00 - .09).

It is acceptable to add digits to assigned account numbers to provide additional detail including distinguishing between facilities.

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NUMERICAL CODING SYSTEM - BALANCE SHEET ACCOUNTS

First Digit	Second Digit	Third and Fourth Digit	Decimal Point	Fifth and Sixth Digit
0 Not Used	0 } 1 }	X0 Required Reporting Level	.	0 Classification according to individual Hospital requirements
1 Asset	1 }	X1 Primary Subclassification	.	1 "
2 Liability & Equity	2 } Unrestricted Fund	"	.	2 "
3 Income Statement Accounts	3 }	X3	.	3 "
4 "	4 Plant Replacement and Expansion Fund	X4	.	4 "
5 "	5 Specific Purpose Fund	X5	.	5 "
6 "	6 Endowment fund	X6	.	6 "
7 "	7 } Not used	X7	.	7 "
8 "	8 }	X8	.	8 "
9 "	9 }	X9	.	9 "

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NUMERICAL CODING SYSTEM - INCOME STATEMENT ACCOUNTS

First Digit	Second Digit Third Digit	Fourth Digit	Decimal Point	Fifth and Sixth Digit
0 Not used		0 Required Reporting Level	.	
1 } Balance Sheets Accounts	XX	1 Optional Accounts	.	XX
2 }	XX	2 "	.	XX
3 Daily Hospital Services Revenue	Classification By Type of Service	3 "	.	00-99 Subclassification of Patient Service Revenue
4 Ambulatory Services Revenue and Ancillary Services	"	4 "	.	00-99
5 Deductions from Revenue & Other Operating Revenue	"	5 "	.	XX
6 Daily Hospital Services Expense	"	6 "	.	00-99 } Natural Classification of Expense
7 Ambulatory Services Expense and Ancillary Services Expense	"	7 "	.	00-99 }
8 Other Operating Expense	"	8 "	.	00-99
9 Non-Operating Revenue & Expense	"	9 "	.	XX

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NUMERICAL CODING SYSTEM - NATURAL CLASSIFICATION OF EXPENSE

First Four Digits	Decimal Point	Fifth Digit	Sixth Digit
6000	.	0 Salaries & Wages	0-9 Job Categories
Classification of Expense By Organizational Unit	.	1 Employee Benefits	0-9 Type of Benefit
"	.	2 Professional Fees	0-9 Type of Fee
"	.	3 } Supplies	0-9 } Type of Supplies
"	.	4 }	0-9 }
"	.	5 }	0-9 }
"	.	6 Purchased Services	0-9 Type of Services
"	.	7 } Other Direct Expense	0-9 } Classification by Type
"	.	8 }	0-9 }
"	.	9 Transfers	0-9 Types of Transfers

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1000 - 1009	CASH	
1001.00	General Checking Accounts	
1002.00	Payroll Checking Accounts	
1003.00	Other Checking Accounts	
1004.00	Imprest Cash Funds	
1005.00	Savings Accounts	
1006.00	Certificates of Deposit	
1007.00	Treasury Bills and Treasury Notes	
1009.00	Other Cash Accounts	
1010 - 1019	MARKETABLE SECURITIES	
1011.00	Unrestricted Marketable Securities	
1019.00	Other Current Investments	
1020 - 1039	ACCOUNTS AND NOTES RECEIVABLE	
1021.00	Patient Receivables - Unbilled	
1022.00	Patient Receivables - Medicare - Traditional	
1023.00	Patient Receivables - Medi-Cal - Traditional	
1024.00	Patient Receivables - County Indigent Programs - Traditional	
1025.00	Patient Receivables - Other Third Parties - Traditional	
1026.00	Patient Receivables - Other	
1027.00	Medicare PIP Clearing	

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1028.00	Clearing - Other
1032.00	Patient Receivables - Medicare - Managed Care
1033.00	Patient Receivables - Medi-Cal - Managed Care
1034.00	Patient Receivables - County Indigent Programs - Managed Care
1035.00	Patient Receivables - Other Third Parties - Managed Care
1036.00	Patient Receivables - Other Indigent
1040 - 1049	ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES AND THIRD- PARTY CONTRACTUAL WITHHOLDS
1041.00	Allowance for Bad Debts
1042.00	Allowance for Contractual Adjustments - Medicare - Traditional
1043.00	Allowance for Contractual Adjustments - Medicare - Managed Care
1044.00	Allowance for Contractual Adjustments - Medi-Cal - Traditional
1045.00	Allowance for Contractual Adjustments - Medi-Cal - Managed Care
1046.00	Allowance for Contractual Adjustments - County Indigent Programs
1047.00	Allowance for Contractual Adjustments - Other Third Parties - Traditional
1048.00	Allowance for Contractual Adjustments - Other Third Parties - Managed Care
1049.00	Allowance for Contractual Adjustments - Other

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1050 - 1059	RECEIVABLES FROM THIRD-PARTY PAYORS
1051.00	Other Receivables - Third-Party Cost Report Settlement - Medicare
1052.00	Other Receivables - Third-Party Cost Report Settlement - Medi-Cal
1053.00	Other Receivables - Third-Party Cost Report Settlement - Other
1054.00	Outlier Payments Due From Medicare
1060 - 1069	PLEDGES AND OTHER RECEIVABLES
1061.00	Pledges Receivable
1062.00	Allowance for Uncollectible Pledges
1063.00	Grants and Legacies Receivable
1064.00	Accrued Receivables
1065.00	Accounts and Notes Receivable - Staff, Employees, etc.
1069.00	Other Receivables
1070 - 1079	DUE FROM RESTRICTED FUNDS
1071.00	Due from Plant Replacement and Expansion Funds
1072.00	Due from Specific Purpose Funds
1073.00	Due from Endowment Funds
1080 - 1089	INVENTORY
1081.00	Inventory - General Stores
1082.00	Inventory - Pharmacy
1083.00	Inventory - Central Supply
1084.00	Inventory - Dietary
1085.00	Inventory - Plant Operation and Maintenance

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1086.00	Inventory - Research
1087.00	Inventory - Education
1089.00	Inventory - Other
1090 - 1099	INTERCOMPANY RECEIVABLES
1100 - 1109	PREPAID EXPENSES AND OTHER CURRENT ASSETS
1101.00	Prepaid Insurance
1102.00	Prepaid Interest
1103.00	Prepaid Rent
1104.00	Prepaid Pension Plan Expense
1105.00	Prepaid Taxes
1106.00	Prepaid Service Contracts
1107.00	Deposits
1108.00	Other Prepaid Expenses
1109.00	Other Current Assets

Assets Whose Use is Limited

2110.2

1110 - 1119	BOARD DESIGNATED CASH
1111.00	Board Designated Checking Accounts
1112.00	Board Designated Savings Accounts
1113.00	Board Designated Certificates of Deposit
1119.00	Board Designated Other Cash Accounts
1120 - 1129	BOARD DESIGNATED INVESTMENTS
1121.00	Board Designated Marketable Securities
1129.00	Board Designated Other Current Investments

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1130 - 1139	BOARD DESIGNATED OTHER ASSETS
1131.00	Board Designated - Pledges Receivable
1132.00	Board Designated - Allowance for Uncollectible Pledges
1133.00	Board Designated - Investments in Land
1134.00	Board Designated - Other Investments
1139.00	Board Designated - Other Assets

Property, Plant, and Equipment

2110.3

1200 - 1209	LAND
1210 - 1219	LAND IMPROVEMENTS
1211.00	Parking Lot Improvements
1219.00	Other Land Improvements
1220 - 1229	BUILDINGS AND IMPROVEMENTS
1221.00	Hospital Buildings
1222.00	Student Housing Facilities
1223.00	Employee Housing Facilities
1224.00	Parking Structures
1225.00	Fixed Equipment
1229.00	Other Buildings and Improvements
1230 - 1239	LEASEHOLD IMPROVEMENTS
1240 - 1249	EQUIPMENT
1241.00	Major Movable Equipment
1242.00	Minor Equipment
1250 - 1259	CONSTRUCTION-IN-PROGRESS

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1260 - 1269 ACCUMULATED DEPRECIATION - LAND
 IMPROVEMENTS

1261.00 Accumulated Depreciation -Parking Lot
 Improvements

1262.00 Accumulated Depreciation -Other Land Improvements

1270 - 1279 ACCUMULATED DEPRECIATION - BUILDINGS
 AND IMPROVEMENTS

1271.00 Accumulated Depreciation - Hospital Buildings

1272.00 Accumulated Depreciation - Student Housing Facilities

1273.00 Accumulated Depreciation - Employee Housing
 Facilities

1274.00 Accumulated Depreciation - Parking Structures

1275.00 Accumulated Depreciation - Fixed Equipment

1279.00 Accumulated Depreciation -Other Buildings and
 Improvements

1280 - 1289 ACCUMULATED DEPRECIATION - LEASEHOLD
 IMPROVEMENTS

1290 - 1299 ACCUMULATED DEPRECIATION - EQUIPMENT

1291.00 Accumulated Depreciation - Major Movable
 Equipment

1292.00 Accumulated Depreciation - Minor Equipment

Investments and Other Assets **2110.4**

1310 - 1319 INVESTMENTS IN PROPERTY,
 PLANT, AND EQUIPMENT

1320 - 1329 ACCUMULATED DEPRECIATION -
 INVESTMENTS IN PLANT AND EQUIPMENT

1330 - 1339 OTHER INVESTMENTS

1340 - 1349 INTERCOMPANY RECEIVABLES

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1350 - 1359	OTHER ASSETS	
1351.00	Construction Funds Held by Trustee	
<u>Intangible Assets</u>		2110.5
1360 - 1369	GOODWILL	
1370 - 1379	UNAMORTIZED LOAN COSTS	
1380 - 1389	PREOPENING AND OTHER ORGANIZATION COSTS	
1390 - 1399	OTHER INTANGIBLE ASSETS	
PLANT REPLACEMENT AND EXPANSION FUND ASSETS		2120
1410 - 1419	CASH	
1411.00	Checking Accounts	
1412.00	Savings Accounts	
1413.00	Certificates of Deposit	
1419.00	Other Cash Accounts	
1420 - 1429	INVESTMENTS	
1421.00*	Marketable Securities	
1422.00*	Mortgage Investments	
1423.00*	Real Property	
1424.00*	Accumulated Depreciation on Real Property	
1429.00*	Other Investments	
*Reportable even though not zero-level accounts.		
1430 - 1439	RECEIVABLES	
1431.00	Pledges Receivable	
1432.00	Allowance for Uncollectible Pledges	

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1433.00	Grants, Legacies, and Bequests Receivable
1434.00	Interest Receivable
1435.00	Notes Receivable
1439.00	Other Receivables
1440 - 1449	DUE FROM OTHER FUNDS
1441.00	Due from Unrestricted Fund
1442.00	Due from Specific Purpose Fund
1443.00	Due from Endowment Fund
1450 - 1499	OTHER ASSETS

SPECIFIC PURPOSE FUND ASSETS

2130

1510 - 1519	CASH
1511.00	Checking Accounts
1512.00	Savings Accounts
1513.00	Certificates of Deposit
1519.00	Other Cash Accounts
1520 - 1529	INVESTMENTS
1521.00*	Marketable Securities
1529.00*	Other Investments

*Reportable even though not zero-level accounts.

1530 - 1539	RECEIVABLES
1531.00	Pledges Receivable
1532.00	Allowance for Uncollectible Pledges
1533.00	Grants Receivable
1534.00	Legacies and Bequests Receivable

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1535.00	Accrued Interest Receivable	
1537.00	Notes Receivable	
1539.00	Other Receivables	
1540 - 1549	DUE FROM OTHER FUNDS	
1541.00	Due from Unrestricted Fund	
1542.00	Due from Plant Replacements and Expansion Fund	
1543.00	Due from Endowment Fund	
1550 - 1599	OTHER ASSETS	
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1610 - 1619	CASH	
1611.00	Checking Accounts	
1612.00	Savings Accounts	
1613.00	Certificates of Deposit	
1619.00	Other Cash Accounts	
1620 - 1629	INVESTMENTS	
1621.00*	Marketable Securities	
1622.00*	Mortgages	
1623.00*	Real Property	
1624.00*	Accumulated Depreciation on Real Property	
1629.00*	Other Investments	
1630 - 1639	RECEIVABLES	
1631.00	Legacies and Bequests Receivable	
1632.00	Pledges Receivable	

*Reportable even though not zero-level accounts.

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1633.00	Allowance for Uncollectible Pledges
1634.00	Interest Receivable
1635.00	Rent Receivable
1636.00	Dividends Receivable
1637.00	Trust Income Receivable
1638.00	Notes Receivable
1639.00	Other Receivables
1640 - 1649	DUE FROM OTHER FUNDS
1641.00	Due from Unrestricted Fund
1642.00	Due from Plant Replacement and Expansion Fund
1643.00	Due from Specific Purpose Fund
1650 - 1699	OTHER ASSETS

UNRESTRICTED FUND LIABILITIES

2150

Current Liabilities

2150.1

2010 - 2019	NOTES AND LOANS PAYABLE
2011.00	Notes and Loans Payable - Vendors
2012.00	Notes and Loans Payable - Banks
2019.00	Other Notes and Loans Payable
2020 - 2029	ACCOUNTS PAYABLE
2021.00	Trade Payables
2029.00	Other Accounts Payable

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2030 - 2039	ACCRUED COMPENSATION AND RELATED LIABILITIES
2031.00	Accrued Payroll
2032.00	Accrued Vacation, Holiday, and Sick Pay
2033.00	Other Accrued Salaries and Wages Payable
2034.00	Non-Paid Worker Compensation Payable
2035.00	Federal Income Taxes Withheld
2036.00	Social Security Taxes Withheld and Accrued
2037.00	State Income Taxes Withheld
2038.00	Unemployment Taxes Payable
2039.00	Other Payroll Taxes and Deductions Payable
2040 - 2049	OTHER ACCRUED EXPENSES
2041.00	Interest Payable
2042.00	Rent Payable
2043.00	Property Taxes Payable
2044.00	Fees Payable - Medical Specialists
2045.00	Fees Payable - Other
2049.00	Other Accrued Expenses Payable
2050 - 2059	ADVANCES FROM THIRD-PARTY PAYORS
2051.00	Advances - Medicare
2052.00	Advances - Other Third-Party Payors
2060 - 2069	PAYABLE TO THIRD-PARTY PAYORS
2061.00	Reimbursement Settlement Due - Medicare
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2071.00	Due to Plant Replacement and Expansion Fund	
2072.00	Due to Specific Purpose Fund	
2073.00	Due to Endowment Fund	
2080 - 2089	INCOME TAXES PAYABLE	
2081.00	Federal Income Taxes Payable	
2082.00	State Income Taxes Payable	
2090 - 2099	INTERCOMPANY PAYABLES	
2100 - 2109	OTHER CURRENT LIABILITIES	
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2103.00	Deferred Income - Other	
2104.00	Dividends Payable	
2105.00	Bank Overdrafts	
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2121.00	Deferred Revenue - Medicare Reimbursement	

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2122.00	Deferred Revenue - Medi-Cal Reimbursement	
2123.00	Deferred Revenue - Other Third-party Reimbursement	
2130 - 2139	OTHER DEFERRED CREDITS	
2131.00	Other Deferred Items	
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2210 - 2219	MORTGAGES PAYABLE	
2220 - 2229	CONSTRUCTION LOANS	
2230 - 2239	NOTES UNDER REVOLVING CREDIT	
2240 - 2249	CAPITALIZED LEASE OBLIGATIONS	
2250 - 2259	BONDS PAYABLE	
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2410 - 2419	DUE TO UNRESTRICTED FUND	
2420 - 2429	DUE TO SPECIFIC PURPOSE FUND	
2430 - 2439	DUE TO ENDOWMENT FUND	
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2510 - 2519	DUE TO UNRESTRICTED FUND	
2520 - 2529	DUE TO PLANT REPLACEMENT AND EXPANSION FUND	
2530 - 2539	DUE TO ENDOWMENT FUND	

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<u>Non-Current Liabilities</u>		2180.1
2610 - 2619	MORTGAGES	
2620 - 2629	OTHER NON-CURRENT LIABILITIES	
<u>Due to Other Funds</u>		2180.2
2630 - 2639	DUE TO UNRESTRICTED FUND	
2640 - 2649	DUE TO PLANT REPLACEMENT AND EXPANSION FUND	
2650 - 2659	DUE TO SPECIFIC PURPOSE FUND	
FUND BALANCES		2190
<u>Non-Profit</u>		2190.1
2310 - 2399	UNRESTRICTED FUND BALANCE	
2310.00	Fund Balance	
2320.00	Capital Outlay	
2330.00	Donated Property, Plant, and Equipment	
<u>Plant</u>	<u>Specific</u>	<u>Endowment</u>
2470.00	2570.00	2670.00
2471.00	2571.00	2671.00
2472.00	2572.00	2672.00
2473.00	2573.00	2673.00
		Restricted Funds
		Fund Balance
		Capital Outlay
		Transfers to Unrestricted Fund for Operating Purposes

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Investor-Owned - Corporation **2190.2**

2310.00	Preferred Stock
2320.00	Common Stock
2330.00	Additional Paid-In Capital
2340.00	Retained Earnings - Unrestricted
2350.00	Treasury Stock

<u>Plant</u>	<u>Specific</u>	<u>Endowment</u>	
2470.00	2570.00	2670.00	Restricted Funds
2471.00	2571.00	2671.00	Fund Balance
2472.00	2572.00	2672.00	Capital Outlay
2473.00	2573.00	2673.00	Transfers to Unrestricted Fund for Operating Purposes

Investor-Owned - Partnership **2190.3**

2310.00	Capital - Unrestricted
2320.00	Partners' Draw

<u>Plant</u>	<u>Specific</u>	<u>Endowment</u>	
2470.00	2570.00	2670.00	Restricted Funds
2471.00	2571.00	2671.00	Fund Balance
2472.00	2572.00	2672.00	Capital Outlay
2473.00	2573.00	2673.00	Transfers to Unrestricted Fund for Operating Purposes

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Investor-Owned - Division of a Corporation **2190.4**

2710.00	Preferred Stock
2720.00	Common Stock
2730.00	Additional Paid-In Capital
2740.00	Divisional Equity - Unrestricted
2750.00	Treasury Stock

<u>Plant</u>	<u>Specific</u>	<u>Endowment</u>	
2470.00	2570.00	2670.00	Restricted Funds
2471.00	2571.00	2671.00	Fund Balance
2472.00	2572.00	2672.00	Capital Outlay
2473.00	2573.00	2673.00	Transfers to Unrestricted Fund for Operating Purposes

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<u>CHART OF ACCOUNTS - INCOME STATEMENT</u>		2200
REVENUE ACCOUNTS		2210
<u>Daily Hospital Services Revenue</u>		2210.1
3010	MEDICAL/SURGICAL INTENSIVE CARE	
3030	CORONARY CARE	
3031	Cardiovascular Care	
3032	Myocardial Infarction Care	
3033	Heart Transplant Care	
3034	Cardio-Pulmonary Care	
3039	Other Coronary Care	
3050	PEDIATRIC INTENSIVE CARE	
3051	Pediatric - Medical/Surgical Intensive Care	
3052	Pediatric - Coronary Care	
3053	Pediatric - Burn Care	
3059	Pediatric - Other Pediatric Intensive Care	
3070	NEONATAL INTENSIVE CARE	
3090	PSYCHIATRIC INTENSIVE (ISOLATION) CARE	
3110	BURN CARE	
3130	OTHER INTENSIVE CARE	
3131	Pulmonary Intensive Care	
3150	DEFINITIVE OBSERVATION	
3170	MEDICAL/SURGICAL ACUTE	
3171	Medical Acute	
3172	Surgical Acute	
3173	Oncology Acute	
3174	Geriatric Acute	
3175	AIDS Acute	
3176	Gynecology Acute	
3177	Orthopedics Acute	
3178	Transitional Inpatient Care (Acute Beds)	
3179	Other Medical/Surgical Acute	

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3290	PEDIATRIC ACUTE
3291	Pediatric - Medical Acute
3292	Pediatric - Surgical Acute
3293	Pediatric - Neonatal Acute
3294	Pediatric - Isolation Acute
3295	Pediatric - Rehabilitation Acute
3296	Pediatric - AIDS Acute
3297	Pediatric - Orthopedics Acute
3299	Other Pediatric Acute
3340	PSYCHIATRIC ACUTE - ADULT
3360	PSYCHIATRIC ACUTE - ADOLESCENT AND CHILD
3380	OBSTETRICS ACUTE
3400	ALTERNATE BIRTHING CENTER
3420	CHEMICAL DEPENDENCY SERVICES
3421	Alcohol Detoxification
3422	Drug Detoxification
3423	Alcohol Rehabilitation
3424	Drug Rehabilitation
3440	PHYSICAL REHABILITATION CARE
3470	HOSPICE - INPATIENT SERVICES
3471	Respite Care - Inpatient
3510	OTHER ACUTE CARE
3511	Communicable Disease Care
3512	Pain Treatment
3513	Eating Disorder Care
3530	NURSERY ACUTE
3531	Premature Nursery
3532	Newborn Nursery
3539	Other Nursery Care

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3560	SUB-ACUTE CARE
3561	Sub-Acute Ventilator Dependent
3569	Other Sub-Acute Care
3570	SUB-ACUTE CARE - PEDIATRIC
3571	Sub-Acute Care - Pediatric (Ventilator Dependent)
3579	Other Sub-Acute Care - Pediatric
3580	SKILLED NURSING CARE
3581	Rehabilitation Care
3582	Transitional Inpatient Care (SNF Beds)
3610	PSYCHIATRIC - LONG TERM CARE
3630	INTERMEDIATE CARE
3680	RESIDENTIAL CARE
3681	Self-Care
3780	OTHER LONG-TERM CARE SERVICES
3781	Psychiatric Sub-Acute Care
3900	OTHER DAILY HOSPITAL SERVICES

Ambulatory Service Revenue

2210.2

4010	EMERGENCY SERVICES
4011	Trauma Center
4040	MEDICAL TRANSPORTATION SERVICES
4041	Emergency Medical Transportation
4045	Non-Emergency Medical Transportation
4060	PSYCHIATRIC EMERGENCY ROOMS
4070	CLINICS
4071	Admitting Clinic
4072	Diabetic Clinic
4073	Ear, Nose, & Throat Clinic
4074	Eye Clinic

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4075	Obstetrics/Gynecology Clinic
4076	Orthopedic Clinic
4077	Pediatrics Clinic
4078	Surgery Clinic
4079	Cardiology Clinic
4081	Physical Medicine Clinic
4082	Urology Clinic
4083	Urgent Care Center
4084	Psychiatric Clinic
4180	SATELLITE CLINICS
4200	SATELLITE AMBULATORY SURGERY CENTER
4220	OUTPATIENT CHEMICAL DEPENDENCY SERVICES
4230	OBSERVATION CARE
4260	PARTIAL HOSPITALIZATION - PSYCHIATRIC
4261	Psychiatric Day Care
4262	Psychiatric Night Care
4290	HOME HEALTH CARE SERVICES
4291	Skilled Nursing Care - HHA
4292	Physical Therapy - HHA
4293	Occupational Therapy - HHA
4294	Speech Therapy - HHA
4295	Medical Social Services - HHA
4296	Home Health Aides
4297	Homemaker Services
4299	Other Home Health Care Services
4310	HOSPICE - OUTPATIENT
4311	Respite Care - Outpatient
4320	ADULT DAY HEALTH CARE
4390	OTHER AMBULATORY SERVICES

Ancillary Service Revenue

2210.3

4400	LABOR AND DELIVERY SERVICES
4401	Birthing Room
4402	Satellite Birthing Center

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4420	SURGERY AND RECOVERY SERVICES
4421	Surgery - General (Major)
4422	Surgery - Organ Transplants
4423	Surgery - Open Heart
4424	Surgery - Neurology
4425	Surgery - Orthopedic
4426	Surgery - Minor
4427	Recovery Room Services
4429	Other Surgery Services
4430	AMBULATORY SURGERY SERVICES
4450	ANESTHESIOLOGY
4470	MEDICAL SUPPLIES SOLD TO PATIENTS
4480	DURABLE MEDICAL EQUIPMENT
4481	Durable Medical Equipment - Rented
4482	Durable Medical Equipment - Sold
4500	CLINICAL LABORATORY SERVICES
4501	Hematology
4502	Microbiology
4503	Chemistry
4504	Immunology (Serology)
4509	Other Clinical Laboratory Services
4520	PATHOLOGICAL LABORATORY SERVICES
4521	Autopsy
4522	Surgical
4523	Cytology
4529	Other Pathological Laboratory Services
4540	BLOOD BANK
4560	ECHOCARDIOLOGY
4570	CARDIAC CATHETERIZATION SERVICES
4571	Electrophysiology
4590	CARDIOLOGY SERVICES
4591	Electrocardiology

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SYSTEM OF ACCOUNTS

4592	Stress Testing
4593	Cardiac Rehabilitation
4594	Holter Monitoring
4610	ELECTROMYOGRAPHY
4620	ELECTROENCEPHALOGRAPHY
4630	RADIOLOGY - DIAGNOSTIC
4631	Angiocardiology
4639	Other Radiology - Diagnostic
4640	RADIOLOGY - THERAPEUTIC
4641	Chemotherapy
4642	Radiation Therapy
4649	Other Radiology - Therapeutic
4650	NUCLEAR MEDICINE
4651	Diagnostic
4652	Therapeutic
4653	Therapeutic Radioisotope
4654	Radioactive Implants
4660	MAGNETIC RESONANCE IMAGING
4670	ULTRASONOGRAPHY
4680	COMPUTED TOMOGRAPHIC SCANNER
4710	DRUGS SOLD TO PATIENTS
4720	RESPIRATORY THERAPY
4730	PULMONARY FUNCTION SERVICES
4740	RENAL DIALYSIS
4750	LITHOTRIPSY
4760	GASTRO-INTESTINAL SERVICES
4761	Endoscopy
4769	Other Gastro-Intestinal Services

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SYSTEM OF ACCOUNTS

4770	PHYSICAL THERAPY
4771	Sportscare Medicine
4779	Other Physical Therapy
4780	SPEECH-LANGUAGE PATHOLOGY
4790	OCCUPATIONAL THERAPY
4800	OTHER PHYSICAL MEDICINE
4801	Audiology Services
4802	Recreational Therapy
4809	Other Physical Medicine
4820	ELECTROCONVULSIVE THERAPY
4830	PSYCHIATRIC/PSYCHOLOGICAL TESTING
4840	PSYCHIATRIC INDIVIDUAL/GROUP THERAPY
4860	ORGAN ACQUISITION
4861	Heart Acquisition
4862	Kidney Acquisition
4863	Bone Marrow Acquisition
4869	Other Organ Acquisition
4870	OTHER ANCILLARY SERVICES
4871	Peripheral Vascular Laboratory
4872	Positron Emission Tomography
4873	Treatment Room Services
4874	Sleep Laboratory
4875	Biofeedback Therapy
4876	Industrial Medicine
4877	Infertility Services

Other Operating Revenue

2210.4

5010	TRANSFERS FROM RESTRICTED FUNDS FOR RESEARCH EXPENSES
5220	SCHOOL OF NURSING TUITION

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5230	LICENSED VOCATIONAL NURSE PROGRAM TUITION
5240	MEDICAL POSTGRADUATE EDUCATION TUITION
5250	PARAMEDICAL EDUCATION TUITION
5260	STUDENT HOUSING REVENUE
5270	OTHER HEALTH PROFESSION EDUCATION REVENUE
5280	TRANSFERS FROM RESTRICTED FUNDS FOR EDUCATION EXPENSES
5320	NON-PATIENT FOOD SALES
5321	Home Delivered Meals Revenue
5322	Guest Meals Revenue
5323	Catered Meal Services Revenue
5329	Other Non-Patient Food Sales
5340	LAUNDRY AND LINEN REVENUE
5350	SOCIAL WORK SERVICES REVENUE
5370	SUPPLIES SOLD TO NON-PATIENTS REVENUE
5380	DRUGS SOLD TO NON-PATIENTS REVENUE
5390	PURCHASING SERVICES REVENUE
5430	PARKING REVENUE
5440	HOUSEKEEPING AND MAINTENANCE SERVICE REVENUE
5470	TELEPHONE AND TELEGRAPH REVENUE
5480	DATA PROCESSING SERVICES REVENUE
5520	FINANCE CHARGES ON PATIENT ACCOUNTS RECEIVABLE
5650	DONATED COMMODITIES
5660	CASH DISCOUNTS ON PURCHASES

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5670	SALE OF SCRAP AND WASTE
5680	REBATES AND REFUNDS
5690	VENDING MACHINE COMMISSIONS
5700	MEDICAL RECORDS ABSTRACT SALES
5710	OTHER COMMISSIONS
5720	TELEVISION/RADIO RENTALS
5730	NON-PATIENT ROOM RENTALS
5740	MANAGEMENT SERVICES REVENUE
5750	DONATED BLOOD
5760	CHILD CARE SERVICES REVENUE - EMPLOYEES
5770	COMMUNITY HEALTH EDUCATION REVENUE
5780	OTHER OPERATING REVENUE
5781	* REINSURANCE RECOVERIES
5782	* WORKERS' COMPENSATION REFUNDS
5783	Malpractice Insurance Refunds
5790	TRANSFERS FROM RESTRICTED FUNDS FOR OTHER OPERATING EXPENSES

Deductions From Revenue

2210.5

5800	PROVISION FOR BAD DEBTS
5810	CONTRACTUAL ADJUSTMENTS - MEDICARE
5811	* CONTRACTUAL ADJUSTMENTS - MEDICARE - TRADITIONAL
5812	* CONTRACTUAL ADJUSTMENTS - MEDICARE - MANAGED CARE

* Reportable even though not a zero-level account.

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5820	CONTRACTUAL ADJUSTMENTS - MEDI-CAL
5821	* CONTRACTUAL ADJUSTMENTS - MEDI-CAL - TRADITIONAL
5822	* CONTRACTUAL ADJUSTMENTS - MEDI-CAL - MANAGED CARE
5830	DISPROPORTIONATE SHARE PAYMENTS FOR MEDI-CAL PATIENT DAYS (CREDIT BALANCE)
5840	CONTRACTUAL ADJUSTMENTS - COUNTY INDIGENT PROGRAMS
5841	* CONTRACTUAL ADJUSTMENTS - COUNTY INDIGENT PROGRAMS - TRADITIONAL
5842	* CONTRACTUAL ADJUSTMENTS - COUNTY INDIGENT PROGRAMS - MANAGED CARE
5850	CONTRACTUAL ADJUSTMENTS - OTHER THIRD PARTIES
5851	* CONTRACTUAL ADJUSTMENTS - OTHER THIRD PARTIES - TRADITIONAL
5852	* CONTRACTUAL ADJUSTMENTS - OTHER THIRD PARTIES - MANAGED CARE
5860	CHARITY DISCOUNTS - HILL-BURTON
5870	CHARITY DISCOUNTS - OTHER
5880	RESTRICTED DONATIONS AND SUBSIDIES FOR INDIGENT CARE (CREDIT BALANCE)
5890	TEACHING ALLOWANCES
5910	SUPPORT FOR CLINICAL TEACHING (CREDIT BALANCE)
5920	POLICY DISCOUNTS
5930	ADMINISTRATIVE ADJUSTMENTS
5940	OTHER DEDUCTIONS FROM REVENUE

*Reportable even though not a zero-level account.

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SYSTEM OF ACCOUNTS

Capitation Premium Revenue **2210.6**

5960	CAPITATION PREMIUM REVENUE - MEDICARE
5970	CAPITATION PREMIUM REVENUE - MEDI-CAL
5980	CAPITATION PREMIUM REVENUE - COUNTY INDIGENT PROGRAMS
5990	CAPITATION PREMIUM REVENUE - OTHER THIRD PARTIES

EXPENSE ACCOUNTS **2220**

Daily Hospital Services Expense **2220.1**

6010	MEDICAL/SURGICAL INTENSIVE CARE
6030	CORONARY CARE
6031	Cardiovascular Care
6032	Myocardial Infarction Care
6033	Heart Transplant Care
6034	Cardio-Pulmonary Care
6039	Other Coronary Care
6050	PEDIATRIC INTENSIVE CARE
6051	Pediatric - Medical/Surgical Intensive Care
6052	Pediatric - Coronary Care
6053	Pediatric - Burn Care
6059	Pediatric - Other Pediatric Intensive Care
6070	NEONATAL INTENSIVE CARE
6090	PSYCHIATRIC INTENSIVE (ISOLATION) CARE
6110	BURN CARE
6130	OTHER INTENSIVE CARE
6131	Pulmonary Intensive Care

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6150	DEFINITIVE OBSERVATION
6170	MEDICAL/SURGICAL ACUTE
6171	Medical Acute
6172	Surgical Acute
6173	Oncology Acute
6174	Geriatric Acute
6175	AIDS Acute
6176	Gynecology Acute
6177	Orthopedics Acute
6178	Transitional Inpatient Care (Acute Beds)
6179	Other Medical/Surgical Acute
6290	PEDIATRIC ACUTE
6291	Pediatric - Medical Acute
6292	Pediatric - Surgical Acute
6293	Pediatric - Neonatal Acute
6294	Pediatric - Isolation Acute
6295	Pediatric - Rehabilitation Acute
6296	Pediatric - AIDS Acute
6297	Pediatric - Orthopedics Acute
6299	Other Pediatric Acute
6340	PSYCHIATRIC ACUTE - ADULT
6360	PSYCHIATRIC ACUTE - ADOLESCENT AND CHILD
6380	OBSTETRICS ACUTE
6400	ALTERNATE BIRTHING CENTER
6420	CHEMICAL DEPENDENCY SERVICES
6421	Alcohol Detoxification
6422	Drug Detoxification
6423	Alcohol Rehabilitation
6424	Drug Rehabilitation
6440	PHYSICAL REHABILITATION CARE
6470	HOSPICE - INPATIENT SERVICES
6471	Respite Care - Inpatient
6510	OTHER ACUTE CARE
6511	Communicable Disease Care

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6512	Pain Treatment Care
6513	Eating Disorder Care
6530	NURSERY ACUTE
6531	Premature Nursery
6532	Newborn Nursery
6539	Other Nursery Care
6560	SUB-ACUTE CARE
6561	Sub-Acute Ventilator Dependent
6569	Other Sub-Acute Care
6570	SUB-ACUTE CARE - PEDIATRIC
6571	Sub-Acute Care - Pediatric (Ventilator Dependent)
6579	Other Sub-Acute Care - Pediatric
6580	SKILLED NURSING CARE
6581	Rehabilitation Care
6582	Transitional Inpatient Care (SNF Beds)
6610	PSYCHIATRIC - LONG TERM CARE
6630	INTERMEDIATE CARE
6680	RESIDENTIAL CARE
6681	Self Care
6780	OTHER LONG-TERM CARE SERVICES
6781	Psychiatric Sub-Acute Care
6900	OTHER DAILY HOSPITAL SERVICES

Ambulatory Service Expense

2220.2

7010	EMERGENCY SERVICES
7011	Trauma Center
7040	MEDICAL TRANSPORTATION SERVICES
7041	Emergency Medical Transportation
7045	Non-Emergency Medical Transportation

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7060	PSYCHIATRIC EMERGENCY ROOMS
7070	CLINICS
7071	Admitting Clinic
7072	Diabetic Clinic
7073	Ear, Nose, & Throat Clinic
7074	Eye Clinic
7075	Obstetrics/Gynecology Clinic
7076	Orthopedic Clinic
7077	Pediatrics Clinic
7078	Surgery Clinic
7079	Cardiology Clinic
7081	Physical Medicine Clinic
7082	Urology Clinic
7083	Urgent Care Center
7084	Psychiatric Clinic
7180	SATELLITE CLINICS
7200	SATELLITE AMBULATORY SURGERY CENTER
7220	OUTPATIENT CHEMICAL DEPENDENCY SERVICES
7230	OBSERVATION CARE
7260	PARTIAL HOSPITALIZATION - PSYCHIATRIC
7261	Psychiatric Day Care
7262	Psychiatric Night Care
7290	HOME HEALTH CARE SERVICES
7291	Skilled Nursing Care - HHA
7292	Physical Therapy - HHA
7293	Occupational Therapy - HHA
7294	Speech Therapy - HHA
7295	Medical Social Services - HHA
7296	Home Health Aides
7297	Homemaker Services
7299	Other Home Health Care Services
7310	HOSPICE - OUTPATIENT
7311	Respite Care - Outpatient

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7320	ADULT DAY HEALTH CARE	
7390	OTHER AMBULATORY SERVICES	
<u>Ancillary Service Expense</u>		2220.3
7400	LABOR AND DELIVERY SERVICES	
7401	Birthing Room	
7402	Satellite Birthing Center	
7420	SURGERY AND RECOVERY SERVICES	
7421	Surgery - General (Major)	
7422	Surgery - Organ Transplants	
7423	Surgery - Open Heart	
7424	Surgery - Neurology	
7425	Surgery - Orthopedic	
7426	Surgery - Minor	
7427	Recovery Room Service	
7429	Other Surgery Services	
7430	AMBULATORY SURGERY SERVICES	
7450	ANESTHESIOLOGY	
7470	MEDICAL SUPPLIES SOLD TO PATIENTS	
7480	DURABLE MEDICAL EQUIPMENT	
7481	Durable Medical Supplies - Rented	
7482	Durable Medical Supplies - Sold	
7500	CLINICAL LABORATORY SERVICES	
7501	Hematology	
7502	Microbiology	
7503	Chemistry	
7504	Immunology (Serology)	
7509	Other Clinical Laboratory Services	
7520	PATHOLOGICAL LABORATORY SERVICES	
7521	Autopsy	
7522	Surgical	
7523	Cytology	
7529	Other Pathological Laboratory Services	

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7540	BLOOD BANK
7560	ECHOCARDIOLOGY
7570	CARDIAC CATHETERIZATION SERVICES
7571	Electrophysiology
7590	CARDIOLOGY SERVICES
7591	Electrocardiology
7592	Stress Testing
7593	Cardiac Rehabilitation
7594	Holter Monitoring
7610	ELECTROMYOGRAPHY
7620	ELECTROENCEPHALOGRAPHY
7630	RADIOLOGY - DIAGNOSTIC
7631	Angiocardiology
7639	Other Radiology - Diagnostic
7640	RADIOLOGY - THERAPEUTIC
7641	Chemotherapy
7642	Radiation Therapy
7649	Other Radiology - Therapeutic
7650	NUCLEAR MEDICINE
7651	Diagnostic
7652	Therapeutic
7653	Therapeutic Radioisotope
7654	Radioactive Implants
7660	MAGNETIC RESONANCE IMAGING
7670	ULTRASONOGRAPHY
7680	COMPUTED TOMOGRAPHIC SCANNER
7710	DRUGS SOLD TO PATIENTS
7720	RESPIRATORY THERAPY
7730	PULMONARY FUNCTION SERVICES

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7740	RENAL DIALYSIS
7750	LITHOTRIPSY
7760	GASTRO-INTESTINAL SERVICES
7761	Endoscopy
7769	Other Gastro-Intestinal Services
7770	PHYSICAL THERAPY
7771	Sportscare Medicine
7779	Other Physical Therapy
7780	SPEECH-LANGUAGE PATHOLOGY
7790	OCCUPATIONAL THERAPY
7800	OTHER PHYSICAL MEDICINE
7801	Audiology Services
7802	Recreational Therapy
7809	Other Physical Medicine
7820	ELECTROCONVULSIVE THERAPY
7830	PSYCHIATRIC/PSYCHOLOGICAL TESTING
7840	PSYCHIATRIC INDIVIDUAL/GROUP THERAPY
7860	ORGAN ACQUISITION
7861	Heart Acquisition
7862	Kidney Acquisition
7863	Bone Marrow Acquisition
7869	Other Organ Acquisition
7870	OTHER ANCILLARY SERVICES
7871	Peripheral Vascular Laboratory
7872	Positron Emission Tomography
7873	Treatment Room Services
7874	Sleep Laboratory
7875	Biofeedback Therapy
7876	Industrial Medicine
7877	Infertility Services
7900	PURCHASED INPATIENT SERVICES
7950	PURCHASED OUTPATIENT SERVICES

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Research Costs **2220.4**

8010 RESEARCH PROJECTS AND
ADMINISTRATION

Education Costs **2220.5**

8210 EDUCATION ADMINISTRATIVE OFFICE

8220 SCHOOL OF NURSING

8230 LICENSED VOCATIONAL NURSE PROGRAM

8240 MEDICAL POSTGRADUATE EDUCATION

8250 PARAMEDICAL EDUCATION

8260 STUDENT HOUSING

8290 OTHER HEALTH PROFESSION
EDUCATION

General Services **2220.6**

8310 PRINTING AND DUPLICATING

8320 KITCHEN

8330 NON-PATIENT FOOD SERVICES

8331 Home Delivered Meals

8332 Guest Meals

8334 Catered Meal Services

8339 Other Non-Patient Food Services

8340 DIETARY

8350 LAUNDRY AND LINEN

8360 SOCIAL WORK SERVICES

8370 CENTRAL TRANSPORTATION

8380 CENTRAL SERVICES AND SUPPLIES

8390 PHARMACY

8400 PURCHASING AND STORES

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8410	GROUPS
8420	SECURITY
8430	PARKING
8440	HOUSEKEEPING
8450	PLANT OPERATIONS
8460	PLANT MAINTENANCE
8470	COMMUNICATIONS
8480	DATA PROCESSING
8490	OTHER GENERAL SERVICES
8491	Shuttle/Courier Services

Fiscal Services

2220.7

8510	GENERAL ACCOUNTING
8530	PATIENT ACCOUNTING
8550	CREDIT AND COLLECTION
8560	ADMITTING
8570	OUTPATIENT REGISTRATION
8590	OTHER FISCAL SERVICES

Administrative Services

2220.8

8610	HOSPITAL ADMINISTRATION
8620	GOVERNING BOARD EXPENSE
8630	PUBLIC RELATIONS
8640	MANAGEMENT ENGINEERING
8650	PERSONNEL
8660	EMPLOYEE HEALTH SERVICES

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8670	AUXILIARY GROUPS
8680	CHAPLAINCY SERVICES
8690	MEDICAL LIBRARY
8700	MEDICAL RECORDS
8710	MEDICAL STAFF ADMINISTRATION
8720	NURSING ADMINISTRATION
8730	NURSING FLOAT PERSONNEL
8740	INSERVICE EDUCATION - NURSING
8750	UTILIZATION MANAGEMENT
8751	Utilization Review
8752	Quality Assurance
8753	Infection Control
8754	Risk Management
8770	COMMUNITY HEALTH EDUCATION
8790	OTHER ADMINISTRATIVE SERVICES
8791	Health Information Services
8792	Family Support Services
8793	Employee Housing

Unassigned Costs

2220.9

8810	DEPRECIATION AND AMORTIZATION
8811	Depreciation and Amortization - Buildings and Improvements
8812	Depreciation and Amortization - Leasehold Improvements
8813	Depreciation and Amortization - Fixed Equipment
8820	LEASES AND RENTALS
8821	Leases and Rentals - Building
8822	Leases and Rentals - Fixed Equipment
8830	INSURANCE - HOSPITAL AND PROFESSIONAL MALPRACTICE
8840	INSURANCE - OTHER

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8850	LICENSES AND TAXES (OTHER THAN ON INCOME)
8860	INTEREST - WORKING CAPITAL
8870	INTEREST - OTHER
8880	EMPLOYEE BENEFITS (NON-PAYROLL RELATED)
8890	OTHER UNASSIGNED COSTS
8891	Amortization - Intangible Assets

Non-Operating Revenue and Expenses

2220.10

9010	GAINS ON SALE OF HOSPITAL PROPERTY
9020	LOSSES ON SALE OF HOSPITAL PROPERTY
9030	MAINTENANCE OF RESTRICTED FUNDS
9040	UNRESTRICTED CONTRIBUTIONS
9050	DONATED SERVICES
9060	INCOME, GAINS, AND LOSSES FROM UNRESTRICTED INVESTMENTS
9070	UNRESTRICTED INCOME FROM ENDOWMENT FUNDS
9080	UNRESTRICTED INCOME FROM OTHER RESTRICTED FUNDS
9090	TERM ENDOWMENT FUNDS BECOMING UNRESTRICTED
9100	TRANSFERS FROM RESTRICTED FUNDS FOR NON-OPERATING EXPENSES
9150	ASSESSMENT REVENUE
9160	COUNTY ALLOCATION OF TAX REVENUE
9170	SPECIAL DISTRICT AUGMENTATION REVENUE
9180	DEBT SERVICE TAX REVENUE

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9190	STATE HOMEOWNER'S PROPERTY TAX RELIEF
9200	STATE APPROPRIATIONS
9210	COUNTY APPROPRIATIONS - REALIGNMENT FUNDS (NON-PATIENT CARE)
9220	COUNTY APPROPRIATIONS - COUNTY GENERAL FUNDS
9230	COUNTY APPROPRIATIONS - OTHER COUNTY FUNDS
9250	PHYSICIANS' OFFICES AND OTHER RENTALS - REVENUE
9260	MEDICAL OFFICE BUILDING REVENUE
9270	CHILD CARE SERVICES REVENUE (NON- EMPLOYEES)
9280	FAMILY HOUSING REVENUE
9290	RETAIL OPERATIONS - REVENUE
9400	OTHER NON-OPERATING REVENUE
9510	PHYSICIANS' OFFICES AND OTHER RENTALS - EXPENSE
9520	MEDICAL OFFICE BUILDING EXPENSE
9530	CHILD CARE SERVICES EXPENSE (NON- EMPLOYEES)
9540	FAMILY HOUSING EXPENSE
9550	RETAIL OPERATIONS - EXPENSE
9800	OTHER NON-OPERATING EXPENSES
9900	PROVISION FOR INCOME TAXES
9901	Federal - current
9902	Federal - deferred
9903	State - current
9904	State - deferred
9920	EXTRAORDINARY ITEMS

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**SUBCLASSIFICATIONS OF PATIENT SERVICE REVENUE ACCOUNTS 2230
AND DEDUCTIONS FROM REVENUE**

For report periods ending on or before June 29, 2000, use subclassifications outlined in Instruction No. 1. For report periods ending on or after June 30, 2000, use subclassifications outlined in Instruction No. 2.

Instruction No. 1 (Report Periods ending on or before June 29, 2000)

<u>DECIMAL</u> <u>POINT</u>	<u>Digit</u>	<u>Patient Classification (1)</u> <u>Description</u>	<u>Digit</u>	<u>Financial Status</u> <u>Classification (1)</u> <u>Description</u>
.	0	Inpatient	0	Self-Pay
.	1	Optional	1	HMO/PPO Contracts (2)
.	2	Optional	2	Commercial Insurance
.	3	Optional	3	Workers' Compensation
.	4	Outpatient	4	Medicare
.	5	Optional	5	Medi-Cal
.	6	Optional	6	Short-Doyle
.	7	Optional	7	County Indigent Programs
.	8	Optional	8	Charity
.	9	Non-Patient	9	Other

(1) All classifications are required unless logs are maintained.

(2) Includes managed care contracts funded by Medicare and Medi-Cal.

Note: Subclassification of Other Operating and Non-Operating Revenue not required, but if subclassification is used for other operating and non-operating revenue, then use .99.

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Instruction No. 2 (Report Periods ending on or after June 30, 2000)

<u>DECIMAL POINT</u>	<u>Digit</u>	<u>Patient Classification (1) Description</u>	<u>Digit</u>	<u>Financial Status Classification (1) Description</u>
.	0	Inpatient - Traditional (2)	0	Self-Pay
.	1	Inpatient - Managed Care (3)	1	Not Assigned
.	2	Not Assigned	2	Private Coverage
.	3	Not Assigned	3	Workers' Compensation
.	4	Outpatient - Traditional (2)	4	Medicare
.	5	Outpatient - Managed Care (3)	5	Medi-Cal
.	6	Not Assigned	6	Other Government
.	7	Not Assigned	7	County Indigent Programs
.	8	Not Assigned	8	Other Indigent
.	9	Non-Patient	9	Other

- (1) All classifications are required unless logs are maintained.
- (2) Traditional patients are patients covered by the Medicare prospective payment system, indemnity plans, and fee-for-service plans.
- (3) Managed care patients are patients enrolled in a managed care plan to receive health care from providers on a pre-negotiated or per diem basis, usually involving utilization review (includes Health Maintenance Organizations, Health Maintenance Organizations with Point-of-Service option (POS), Preferred Provider Organizations, Exclusive Provider Organizations, Exclusive Provider Organizations with Point-of-Service option, etc.).

Note: Subclassification of Other Operating and Non-Operating Revenue not required, but if subclassification is used for other operating and non-operating revenue, then use .99.

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NATURAL CLASSIFICATION OF EXPENSE	2240
<u>Salaries and Wages</u>	2240.1
.00 MANAGEMENT AND SUPERVISION	
.01 TECHNICIANS AND SPECIALISTS	
.02 REGISTERED NURSES	
.03 LICENSED VOCATIONAL NURSES	
.04 AIDES AND ORDERLIES	
.05 CLERICAL AND OTHER ADMINISTRATIVE	
.06 ENVIRONMENTAL AND FOOD SERVICE	
.07 PHYSICIANS	
.08 NON-PHYSICIAN MEDICAL PRACTITIONERS	
.09 OTHER SALARIES AND WAGES	
<u>Employee Benefits</u>	2240.2
.10 FICA	
.11 SUI AND FUI	
.12 VACATION, HOLIDAY, AND SICK LEAVE	
.13 GROUP HEALTH INSURANCE	
.14 GROUP LIFE INSURANCE	
.15 PENSION AND RETIREMENT	
.16 WORKERS' COMPENSATION INSURANCE	
.18 OTHER PAYROLL RELATED EMPLOYEE BENEFITS	
.19 OTHER EMPLOYEE BENEFITS (NON-PAYROLL RELATED)	
<u>Professional Fees</u>	2240.3
.20 MEDICAL - PHYSICIANS	

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- .21 MEDICAL - THERAPISTS AND OTHERS
- .22 CONSULTING AND MANAGEMENT FEES
- .23 LEGAL
- .24 AUDIT
- .25 REGISTRY NURSING PERSONNEL
- .26 OTHER CONTRACTED SERVICES
- .29 OTHER PROFESSIONAL FEES

Supplies

2240.4

- .31 PROSTHESIS
- .32 SUTURES AND SURGICAL NEEDLES
- .33 SURGICAL PACKS AND SHEETS
- .34 SURGICAL SUPPLIES - GENERAL
- .35 ANESTHETIC MATERIALS
- .36 OXYGEN AND OTHER MEDICAL GASES
- .37 IV SOLUTIONS
- .38 PHARMACEUTICALS
- .39 RADIOACTIVE MATERIALS
- .40 RADIOLOGY FILMS
- .41 OTHER MEDICAL CARE MATERIALS AND SUPPLIES
- .42 FOOD - MEATS, FISH, AND POULTRY
- .43 FOOD - OTHER
- .44 LINEN AND BEDDING
- .45 CLEANING SUPPLIES
- .46 OFFICE AND ADMINISTRATIVE SUPPLIES

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- .47 EMPLOYEE WEARING APPAREL
- .48 INSTRUMENTS AND MINOR MEDICAL EQUIPMENT
- .49 OTHER MINOR EQUIPMENT
- .50 OTHER NON-MEDICAL SUPPLIES

Purchased Services

2240.5

- .61 MEDICAL
- .62 REPAIRS AND MAINTENANCE
- .63 MEDICAL SCHOOL CONTRACTS (ONLY IN EDUCATION COST CENTERS)
- .64 MANAGEMENT SERVICES
- .65 COLLECTION AGENCIES
- .69 OTHER PURCHASED SERVICES

Other Direct Expenses

2240.6

- .71 DEPRECIATION AND AMORTIZATION - LAND IMPROVEMENTS
- .72 DEPRECIATION AND AMORTIZATION - BUILDINGS AND IMPROVEMENTS
- .73 DEPRECIATION AND AMORTIZATION - LEASEHOLD IMPROVEMENTS
- .74 DEPRECIATION AND AMORTIZATION - EQUIPMENT
- .75 RENTAL/LEASE COSTS - BUILDINGS
- .76 RENTAL/LEASE COSTS - EQUIPMENT
- .77 UTILITIES - ELECTRICITY
- .78 UTILITIES - GAS
- .79 UTILITIES - WATER

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- .80 UTILITIES - OTHER
- .81 INSURANCE - HOSPITAL AND PROFESSIONAL MALPRACTICE
- .82 INSURANCE - OTHER
- .83 LICENSES AND TAXES (OTHER THAN ON INCOME)
- .84 OTHER UNASSIGNED COSTS
- .85 TELEPHONE/TELEGRAPH
- .86 DUES AND SUBSCRIPTIONS
- .87 OUTSIDE TRAINING SESSIONS
- .88 TRAVEL
- .89 RECRUITING
- .90 OTHER DIRECT EXPENSES

Transfers

2240.7

- .91 TRANSFERS TO OTHER COST CENTERS - SALARIES AND WAGES
- .92 TRANSFERS TO OTHER COST CENTERS - EMPLOYEE BENEFITS
- .93 TRANSFERS TO OTHER COST CENTERS - SUPPLIES
- .94 TRANSFERS TO OTHER COST CENTERS - OTHER EXPENSES
- .95 TRANSFERS FROM OTHER COST CENTERS - SALARIES AND WAGES
- .96 TRANSFERS FROM OTHER COST CENTERS - EMPLOYEE BENEFITS
- .97 TRANSFERS FROM OTHER COST CENTERS - SUPPLIES
- .98 TRANSFERS FROM OTHER COST CENTERS - OTHER EXPENSES

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<u>DESCRIPTION OF ACCOUNTS - BALANCE SHEET</u>		2300
UNRESTRICTED FUND ASSETS		2310
<u>Current Assets</u>		2310.1
1000 - 1009	CASH	
1001.00	General Checking Accounts	
1002.00	Payroll Checking Accounts	
1003.00	Other Checking Accounts	
1004.00	Imprest Cash Funds	
1005.00	Savings Accounts	
1006.00	Certificates of Deposit	
1007.00	Treasury Bills and Treasury Notes	
1009.00	Other Cash Accounts	
<p>These Cash accounts represent the amount of cash on deposit in banks and immediately available for use in financing Unrestricted Fund activities, amounts on hand for minor disbursements, and amounts invested in savings accounts and certificates of deposit.</p>		
1010 - 1019	MARKETABLE SECURITIES	
1011.00	Unrestricted Marketable Securities	
1019.00	Other Current Investments	
<p>Current securities, evidenced by certificates of ownership or indebtedness, shall be reflected in these accounts.</p>		
1020 - 1039	ACCOUNTS AND NOTES RECEIVABLE	
<p>Separate accounts may be maintained for different levels of inpatient care (i.e., Acute and Intensive, Skilled Nursing, etc.) and outpatient care (i.e., Emergency Room, Clinic) if desired. This may be accomplished by the inclusion of digits to the right of the decimal.</p>		

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Notes receivable and accounts receivable may also be segregated, but there is usually little to be gained from this practice, as the amount of notes receivable will usually be nominal. Such segregation, therefore, is not required.

1021.00 Patient Receivables - Unbilled

This account shall reflect all unbilled charges and credits (at the hospital's full established rates) for medical services rendered to patients.

1022.00 Patient Receivables - Medicare - Traditional

The balance in this account reflects all unpaid patient charges billed to the Medicare intermediary. Direct billings to the Medicare patient (or to the Medi-Cal intermediary) for deductibles, co-insurance, and other patient-chargeable items would also be included in this account if such billings were not included in another patient receivable account.

1023.00 Patient Receivables - Medi-Cal - Traditional

The balance in this account reflects all unpaid patient charges billed to the Medi-Cal intermediary. Direct billings to the Medi-Cal patient (or to the Medicare intermediary) for deductibles, co-insurance, other patient-chargeable items, and "Part B" coverage, would also be included in this account if such billings are not included in another patient receivable account.

1024.00 Patient Receivables - County Indigent Programs -
Traditional

The balance in this account reflects all unpaid charges for medical services and supplies provided to patients for whom counties are responsible under Welfare and Institution (W&I) Code Section 17000, including those programs funded in whole or part by County Medical Services Program (CMSP), Medically Indigent Services Program (MISP) California Health Care for Indigents Program (CHIP) or State and County AB-8 (or future State subsidy programs) for which the hospital renders to the County a bill or other claim for payment.

1025.00 Patient Receivables - Other Third Parties - Traditional

The balance in this account reflects all unpaid patient charges billed to third party payors that have contracted with the hospital. Examples of these third party payors may include indemnity plans or fee-for-service plans. It may also include deductibles and co-insurance billed to secondary payors or the patient if those receivables were not included in another patient receivable account.

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1026.00 Patient Receivables - Other

Include in this account all unpaid patient billings for medical services and supplies provided to all non-Medicare, non-Medi-Cal, non-Indigent, and non-Other Third Parties. Direct billings to Medicare and Medi-Cal patients for deductibles, co-insurance, and other patient-chargeable items, may also be included if they are not included elsewhere.

1027.00 Medicare PIP Clearing

The purpose of a clearing account is to reflect the balance of cash received that has not yet been applied to specific accounts receivable. For Medicare purposes this account will reflect the difference between amounts billed to the intermediary for services rendered and periodic interim payments (PIP) received from the intermediary. The hospital should reconcile this account on a periodic basis. Variances that cannot be reconciled at year-end should be written off to the contractual adjustment account (5811). For further discussion on the accounting for PIP see section 1200.

1028.00 Clearing - Other

This account functions in the same manner as the Medicare PIP Clearing. This account is for other payors such as capitated HMO contracts.

1032.00 Patient Receivables - Medicare - Managed Care

The balance in this account reflects all unpaid patient charges and patient charges that have not been written off to the Contractual Adjustments - Medicare - Managed Care account for medical services and supplies provided to patients covered by managed care plans funded by Medicare. Direct billings to the Medicare managed care patient for deductibles, co-insurance, and other patient-chargeable items would also be included in this account.

1033.00 Patient Receivables - Medi-Cal - Managed Care

The balance in this account reflects all unpaid patient charges and patient charges that have not been written off to the Contractual Adjustments - Medi-Cal - Managed Care account for medical services and supplies provided to patients covered by managed care plans funded by Medi-Cal. Direct billings to the Medi-Cal managed care patient for deductibles, co-insurance, and other patient-chargeable items would also be included in this account.

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1034.00 Patient Receivables - County Indigent Programs -
Managed Care

The balance in this account reflects all unpaid charges and patient charges that have not been written off to the Contractual Adjustments - County Indigent Programs - Managed Care account for medical services and supplies provided to patients for whom counties are responsible under Welfare and Institutions (W&I) Code Section 17000, and are covered by a managed care plan funded by a county.

1035.00 Patient Receivables - Other Third Parties -
Managed Care

The balance in this account reflects all unpaid patient charges billed to third party payors managed care plans other than those funded by Medicare, Medi-Cal, or a county that have contracted with the hospital, and Other Third Parties - Managed Care patient charges that have not been written off to the Contractual Adjustments - Other Third Parties - Managed Care account. Examples of managed care plans include HMO's, PPO's, and EPO's. It may also include deductibles and co-insurance billed to secondary payors or the patient if those receivables were not included in another patient receivable account.

1036.00 Patient Receivables - Other Indigent

The balance in this account reflects all unpaid charges for medical services and supplies provided to indigent patients, excluding those recorded in the County Indigent Programs category and including those who are being provided charity care by the hospital.

1040 - 1049 ALLOWANCE FOR UNCOLLECTIBLE
RECEIVABLES AND THIRD-PARTY
CONTRACTUAL WITHHOLDS

1041.00 Allowance for Bad Debts

1042.00 Allowance for Contractual Adjustments - Medicare -
Traditional

1043.00 Allowance for Contractual Adjustments - Medicare -
Managed Care

1044.00 Allowance for Contractual Adjustments - Medi-Cal -
Traditional

1045.00 Allowance for Contractual Adjustments - Medi-Cal -
Managed Care

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1046.00	Allowance for Contractual Adjustments - County Indigent Programs
1047.00	Allowance for Contractual Adjustments - Other Third Parties - Traditional
1048.00	Allowance for Contractual Adjustments - Other Third Parties - Managed Care
1049.00	Allowance for Contractual Adjustments - Other

These are valuation (or contra-asset) accounts whose credit balances represent the estimated amount of uncollectible receivables from patients and third-party payors. For details on the computation of the related deductions from revenue, see the account descriptions of the Deductions from Revenue accounts included in Section 2410.5.

1050 - 1059	RECEIVABLES FROM THIRD-PARTY PAYORS
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1051.00	Other Receivables - Third-Party Cost Report Settlement - Medicare
1052.00	Other Receivables - Third-Party Cost Report Settlement - Medi-Cal
1053.00	Other Receivables - Third-Party Cost Report Settlement - Other
1054.00	Outlier Payments due from Medicare

The balances of these accounts reflect the amount due from third-party programs based upon cost reports submitted and/or audited. Sub-accounts should be maintained for each year's settlement if more than one year's settlement is included in an account.

1060 - 1069	PLEDGES AND OTHER RECEIVABLES
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1061.00	Pledges Receivable
1062.00	Allowance for Uncollectible Pledges
1063.00	Grants and Legacies Receivable

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1064.00	Accrued Receivables
1065.00	Accounts and Notes Receivable - Staff, Employees, etc.
1069.00	Other Receivables

These accounts reflect other amounts due to the Unrestricted Fund for other than patient services.

1070 - 1079	DUE FROM RESTRICTED FUNDS
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1071.00	Due from Plant Replacement and Expansion Funds
1072.00	Due from Specific Purpose Funds
1073.00	Due from Endowment Funds

The balances in these accounts reflect the amounts due from restricted funds to the Unrestricted Fund. The balance of these accounts should not be construed as a receivable in the sense that a claim external to the hospital exists. Instead, this balance should be viewed as representing assets of the Unrestricted Fund which are currently accounted for as restricted funds.

1080 - 1089	INVENTORY
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1081.00	Inventory - General Stores
1082.00	Inventory - Pharmacy
1083.00	Inventory - Central Supply
1084.00	Inventory - Dietary
1085.00	Inventory - Plant Operation and Maintenance
1086.00	Inventory - Research
1087.00	Inventory - Education
1089.00	Inventory - Other

These balances reflect the cost of unused hospital supplies. Perpetual inventory records may be maintained and adjusted periodically to physical count. The extent of inventory control and detailed record-keeping will depend upon the size and organizational complexity of the hospital.

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Hospital inventories may be valued by any generally accepted method, but the method used must be consistently applied from year to year.

1090 - 1099 INTERCOMPANY RECEIVABLES

This account is to be used for the recording of amounts receivable from affiliated companies within one year. See Accounts 1340 - 1349 for amounts receivable after one year.

1100 - 1109 PREPAID EXPENSES AND OTHER CURRENT ASSETS

1101.00	Prepaid Insurance
1102.00	Prepaid Interest
1103.00	Prepaid Rent
1104.00	Prepaid Pension Plan Expense
1105.00	Prepaid Taxes
1106.00	Prepaid Service Contracts
1107.00	Deposits
1108.00	Other Prepaid Expenses
1109.00	Other Current Assets

These prepaid asset and other current asset accounts represent costs incurred which are properly chargeable to a future accounting period. Other current assets not included elsewhere are also contained in these accounts.

Assets Whose Use is Limited

2310.2

1110 - 1119	BOARD DESIGNATED CASH
1111.00	Board Designated - Checking Accounts
1112.00	Board Designated - Savings Accounts
1113.00	Board Designated - Certificates of Deposit
1119.00	Board Designated - Other Cash Accounts

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1120 - 1129	BOARD DESIGNATED INVESTMENTS
1121.00	Board Designated - Marketable Securities
1129.00	Board Designated - Other Current Investments
1130 - 1139	BOARD DESIGNATED OTHER ASSETS
1131.00	Board Designated - Pledges Receivable
1132.00	Board Designated - Allowance for Uncollectible Pledges
1133.00	Board Designated - Investments in Land
1134.00	Board Designated - Other Investments
1139.00	Board Designated - Other Assets

Included in these accounts are assets whose use is limited either by the governing board, trust agreement, or other third parties.

Property, Plant and Equipment

2310.3

County hospitals operating as a part of the county general fund must maintain and report property, plant and equipment information (Accounts 1200 through 1290). See Section 7020.18 for the reporting requirements.

1200 - 1209	LAND
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The balance of this account reflects the cost of land used in hospital operations. Included here is the cost of off-site sewer and water lines, public utility, charges for servicing the land, governmental assessments for street paving and sewers, the cost of permanent roadways and of grading of a non-depreciable nature, the cost of curbs and of sidewalks whose replacement is not the responsibility of the hospital, as well as other land expenditures of a non-depreciable nature. Unlike buildings and equipment, land does not deteriorate with use or with the passage of time, therefore, no depreciation is accumulated.

1210 - 1219	LAND IMPROVEMENTS
1211.00	Parking Lot Improvements
1219.00	Other Land Improvements

All land expenditures of a depreciable nature that are used in hospital operations are charged to this account. This would include the cost of on-site

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sewer and water lines; paving of roadways, parking lots, curbs, and sidewalks (if replacement is the responsibility of the hospital); as well as the cost of shrubbery, fences, and walls.

1220 - 1229	BUILDINGS AND IMPROVEMENTS
1221.00	Hospital Buildings
1222.00	Student Housing Facilities
1223.00	Employee Housing Facilities
1224.00	Parking Structures
1225.00	Fixed Equipment
1229.00	Other Buildings and Improvements

The cost of all buildings and subsequent additions used in hospital operations shall be charged to this account. Included are all architectural, consulting, and legal fees related to the acquisition or construction of buildings. Interest paid for construction financing is a cost of the building and is included in this account. Fixed equipment is also charged to this account and has the following general characteristics:

1. Affixed to the building, not subject to transfer or removal.
2. A life of more than three years, but less than that of the building to which it is affixed.
3. Used in hospital operations.

Fixed equipment includes such items as boilers, generators, elevators, engines, pumps, and refrigeration machinery.

Building Service Equipment and Other Fixed Equipment must be included under the general account, Fixed Equipment (1225). To distinguish between the two types of fixed equipment, we suggest that account 1225 be used by adding numbers to the right of the decimal point. Sub-account 1225.01 could be entitled, Fixed Equipment-Building Services Equipment, and sub-account 1225.02 could be Fixed Equipment - Other. All accounts and sub-accounts which are specifically set forth in the Manual are dedicated and, when used, they must be used as specified.

An alternative to using digits to the right of the decimal point would be to use account numbers not specifically assigned such as 1226, 1227, 1228, and 1229. The corresponding accumulated depreciation account numbers would be 1276, 1277, 1278, and 1279.

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1230 - 1239 LEASEHOLD IMPROVEMENTS

All expenditures for the improvement of a leasehold used in hospital operations shall be charged to this account.

1240 - 1249 EQUIPMENT

1241.00 Major Movable Equipment

Equipment to be charged to this account has the following general characteristics:

1. Ability to be moved, as distinguished from fixed equipment.
2. A more or less fixed location in the building.
3. A unit cost large enough to justify the expense incident to control by means of an equipment ledger.
4. Sufficient individuality and size to make control feasible by means of identification tags.
5. A minimum life of, usually, three years or more.
6. Used in hospital operations.

Major movable equipment includes such items as automobiles and trucks, desks, beds, chairs, accounting machines, personal computers, sterilizers, operating tables, oxygen tents, and X-ray apparatus.

1242.00 Minor Equipment

Equipment to be charged to this account has the following general characteristics:

1. Location generally not fixed; subject to requisition or use by various departments of the hospital.
2. Relatively small size.
3. Subject to storeroom control.
4. Fairly large number in use.
5. A useful life of usually three years or less.
6. Used in hospital operations.

Minor equipment includes such items as wastebaskets, bed pans, syringes, catheters, basins, glassware, silverware, pots and pans, sheets, blankets, ladders, and surgical instruments.

1250 - 1259 CONSTRUCTION-IN-PROGRESS

Cost of construction that will be in progress for more than one month and will be used for hospital operations should be charged to this account. Upon completion of the construction program, this account should be credited and the appropriate asset account(s) debited.

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1260 - 1269	ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS
1261.00	Accumulated Depreciation - Parking Lot Improvement
1262.00	Accumulated Depreciation - Other Land Improvement
1270 - 1279	ACCUMULATED DEPRECIATION - BUILDINGS AND IMPROVEMENTS
1271.00	Accumulated Depreciation - Hospital Buildings
1272.00	Accumulated Depreciation - Student Housing Facilities
1273.00	Accumulated Depreciation - Employee Housing Facilities
1274.00	Accumulated Depreciation - Parking Structures
1275.00	Accumulated Depreciation - Fixed Equipment
1279.00	Accumulated Depreciation - Other Buildings and Improvements
1280 - 1289	ACCUMULATED DEPRECIATION - LEASEHOLD IMPROVEMENTS
1290 - 1299	ACCUMULATED DEPRECIATION - EQUIPMENT
1291.00	Accumulated Depreciation - Major Movable Equipment
1292.00	Accumulated Depreciation - Minor Equipment

The balances in these accounts reflect the depreciation accumulated on the above-mentioned assets used in hospital operations. Refer to Sections 1123, 1124, and 1126 of this Manual for a discussion of acceptable depreciation methods.

Investments and Other Assets

2310.4

1310 - 1319	INVESTMENTS IN PROPERTY, PLANT, AND EQUIPMENT
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1320 - 1329 ACCUMULATED DEPRECIATION -
INVESTMENTS IN PLANT AND EQUIPMENT

These accounts include the cost (or fair market value at date of donation) of property, plant, and equipment not used in hospital operations and the accumulated depreciation thereon, including Medical Office Buildings.

1330 - 1339 OTHER INVESTMENTS

These accounts are used to record investments in other entities including joint ventures and partnerships. See discussion in section 1141 of this Manual.

1340 - 1349 INTERCOMPANY RECEIVABLES

This account is to be used to record amounts receivable from affiliated companies in a period after one year. See accounts 1090 - 1099 for the recording a amounts receivable within one year.

1350 - 1359 OTHER ASSETS

1351.00 Construction Funds Held by Trustee

Intangible Assets **2310.5**

1360 - 1369 GOODWILL

1370 - 1379 UNAMORTIZED LOAN COSTS

1380 - 1389 PREOPENING AND OTHER ORGANIZATION
COSTS

1390 - 1399 OTHER INTANGIBLE ASSETS

These accounts are used to record intangible assets such as goodwill and organization costs. If such intangibles are being amortized, the amortization may be directly credited to the asset account, or accumulated in a sub-account.

PLANT REPLACEMENT AND EXPANSION FUND ASSETS **2320**

1410 - 1419 CASH

1411.00 Checking Accounts

1412.00 Savings Accounts

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1413.00 Certificates of Deposit

1419.00 Other Cash Accounts

Cash donated for the replacement and expansion of plant assets is included in these accounts.

1420 - 1429 INVESTMENTS

1421.00 Marketable Securities

1422.00 Mortgage Investment

1423.00 Real Property

1424.00 Accumulated Depreciation on Real Property

1429.00 Other Investments

The balance of these accounts reflects the cost of investments purchased with Plant Replacement and Expansion Fund cash and the fair market value (at the date of donation) of securities donated to the hospital for the purpose of plant renewal or replacement.

1430 - 1439 RECEIVABLES

1431.00 Pledges Receivable

1432.00 Allowance for Uncollectible Pledges

1433.00 Grants, Legacies, and Bequests Receivable

1434.00 Interest Receivable

1435.00 Notes Receivable

1439.00 Other Receivables

Receivable and allowance balances of this fund are reflected in these accounts.

1440 - 1449 DUE FROM OTHER FUNDS

1441.00 Due from Unrestricted Funds

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1442.00 Due from Specific Purpose Funds

1443.00 Due from Endowment Funds

The balance in these accounts represents the amount due to the Plant Replacement and Expansion Fund from the other funds. These accounts represent assets of the Plant Replacement and Expansion Fund which are currently accounted for in other funds.

1450 - 1499 OTHER ASSETS

SPECIFIC PURPOSE FUND ASSETS

2330

1510 - 1519 CASH

1511.00 Checking Accounts

1512.00 Savings Accounts

1513.00 Certificates of Deposit

1519.00 Other Cash Accounts

Cash donated for specific purposes, such as research and education, is included in these accounts.

1520 - 1529 INVESTMENTS

1521.00 Marketable Securities

1529.00 Other Investments

The balance of these accounts reflects the cost of investments purchased with Specific Purpose Fund and the fair market value (at the date of donation) of securities donated to the hospital for specific purposes.

1530 - 1539 RECEIVABLES

1531.00 Pledges Receivable

1532.00 Allowance for Uncollectible Pledges

1533.00 Grants Receivable

1534.00 Legacies and Bequests Receivable

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1535.00 Accrued Interest Receivable

1537.00 Notes Receivable

1539.00 Other Receivables

Receivable and allowance balances of this fund are reflected in these accounts.

1540 - 1549 DUE FROM OTHER FUNDS

1541.00 Due from Unrestricted Fund

1542.00 Due from Plant Replacement and Expansion Fund

1543.00 Due from Endowment Fund

The balance in these accounts represents the amount due to the Specific Purpose Fund from the other funds. These accounts represent assets of the Specific Purpose Fund which currently are accounted for in other funds.

1550 - 1599 OTHER ASSETS

ENDOWMENT FUND ASSETS

2340

1610 - 1619 CASH

1611.00 Checking Accounts

1612.00 Savings Accounts

1613.00 Certificates of Deposit

1619.00 Other Cash Accounts

Cash restricted for endowment purposes is included in these accounts.

1620 - 1629 INVESTMENTS

1621.00 Marketable Securities

1622.00 Mortgages

1623.00 Real Property

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1624.00 Accumulated Depreciation on Real Property

1629.00 Other Investments

The balance of these accounts reflects the cost of investments purchased with Endowment Fund cash and the fair market value (at the date of donation) of non-cash donations to the hospital for Endowment Fund purposes.

1630 - 1639 RECEIVABLES

1631.00 Legacies and Bequests

1632.00 Pledges

1633.00 Allowance for Uncollectible Pledges

1634.00 Interest Receivable

1635.00 Rent Receivable

1636.00 Dividends Receivable

1637.00 Trust Income Receivable

1638.00 Notes Receivable

1639.00 Other Receivables

Receivable and allowance balances of this fund are reflected in these accounts.

1640 - 1649 DUE FROM OTHER FUNDS

1641.00 Due from Unrestricted Fund

1642.00 Due from Plant Replacement and Expansion Fund

1643.00 Due from Specific Purpose Fund

The balance in these accounts represents the amount due to the Endowment Fund from the other funds. These accounts represent assets of the Endowment Fund which currently are accounted for in other funds.

1650 - 1699 OTHER ASSETS

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<u>UNRESTRICTED FUND LIABILITIES</u>		2350
<u>Current Liabilities</u>		2350.1
2010 - 2019	NOTES AND LOANS PAYABLE	
2011.00	Notes and Loans Payable - Vendors	
2012.00	Notes and Loans Payable - Banks	
2019.00	Other Notes and Loans Payable	
These accounts reflect liabilities of the hospital to vendors, banks, and others, evidenced by promissory notes due and payable within one year.		
2020 - 2029	ACCOUNTS PAYABLE	
2021.00	Trade Payables	
2029.00	Other Accounts Payable	
The balance of these accounts must reflect the amounts due trade creditors and others for supplies and services purchased.		
2030 - 2039	ACCRUED COMPENSATION AND RELATED LIABILITIES	
2031.00	Accrued Payroll	
2032.00	Accrued Vacation, Holiday, and Sick Pay	
2033.00	Other Accrued Salaries and Wages Payable	
2034.00	Non-Paid Worker Compensation Payable	
2035.00	Federal Income Taxes Withheld	
2036.00	Social Security Taxes Withheld and Accrued	
2037.00	State Income Taxes Withheld	
2038.00	Unemployment Taxes Payable	
2039.00	Other Payroll Taxes and Deductions Payable	

The balances of these accounts reflect the actual or estimated liabilities of the hospital for salaries and wages payable, as well as related amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be

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paid by the hospital, and other payroll deductions, such as hospitalization insurance premiums. Non-Paid Worker Compensation Payable (account 2034.00) refers to amounts payable to Mother houses, etc., for the services of non-paid workers.

2040 - 2049	OTHER ACCRUED EXPENSES
2041.00	Interest Payable
2042.00	Rent Payable
2043.00	Property Taxes Payable
2044.00	Fees Payable - Medical Specialists
2045.00	Fees Payable - Other
2049.00	Other Accrued Expenses Payable

These accounts include the amounts of those current liabilities that have accumulated at the end of the month or accounting period because of expenses, incurred up to that time, for which no invoices or other billings have been received.

2050 - 2059	ADVANCES FROM THIRD-PARTY PAYORS
2051.00	Advances - Medicare
2052.00	Advances - Other Third-Party Payors

Include in these accounts liabilities to third-party payors for current financing and other types of advances due and payable within one year. Do not include liabilities to third-party payors arising from reimbursement settlements. Such liabilities must be included in the 2060.00 - 2069.00 series of accounts - Payable to Third-Party Payors.

2060 - 2069	PAYABLE TO THIRD-PARTY PAYORS
2061.00	Reimbursement Settlement Due - Medicare
2062.00	Reimbursement Settlement Due - Medi-Cal
2063.00	Reimbursement Settlement Due - Other Third-Party Payors

These accounts reflect reimbursement settlements due to third-party payors. Separate sub-accounts should be maintained within each account for each year's settlement included.

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2070 - 2079 DUE TO RESTRICTED FUNDS

2071.00	Due to Plant Replacement and Expansion Fund
2072.00	Due to Specific Purpose Fund
2073.00	Due to Endowment Fund

These accounts reflect the amounts due to other funds by the Unrestricted Fund. Under no circumstances should these accounts be construed as payables in the sense that an obligation external to the hospital exists.

2080 - 2089 INCOME TAXES PAYABLE

2081.00	Federal Income Taxes Payable
2082.00	State Income Taxes Payable

Include in these accounts the amount of current income taxes payable.

2090 - 2099 INTERCOMPANY PAYABLES

This account is to be used to record amounts due to affiliated companies in a period within one year. See Accounts 2260 - 2269 for the recording of amounts due after one year.

2100 - 2109 OTHER CURRENT LIABILITIES

2101.00	Deferred Income - Patient Deposits
2102.00	Deferred Income - Tuition and Fees
2103.00	Deferred Income - Other

Deferred income is defined as income received or accrued which is applicable to services to be rendered within the next accounting period and/or the current year's effect of deferred income items classified as non-current liabilities. Deferred income applicable to accounting periods extending beyond the next accounting period should be included as Other Non-Current Liabilities (Account 2270.00 - 2279.00), or Deferred Credits (Accounts 2110.00 - 2139.00).

2104.00	Dividends Payable
2105.00	Bank Overdrafts
2106.00	Construction Retention Payable

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2107.00 Construction Contracts Payable

2109.00 Other Current Liabilities

Include in these accounts the amount of Unrestricted Fund current liabilities for which special accounts have not been provided elsewhere.

Deferred Credits **2350.2**

2110 - 2119 DEFERRED INCOME TAXES

2111.00 Deferred Taxes Payable - State

2112.00 Deferred Taxes Payable - Federal

2120 - 2129 DEFERRED THIRD-PARTY INCOME

2121.00 Deferred Revenue - Medicare Reimbursement

2122.00 Deferred Revenue - Medi-Cal Reimbursement

2123.00 Deferred Revenue - Other Third-Party
Reimbursement

These accounts reflect the effects of any timing differences between book and tax or third-party reimbursement accounting. See the Timing Differences section of this manual (Section 1110) for further details.

2130 - 2139 OTHER DEFERRED CREDITS

2131.00 Other Deferred Items

This account should reflect all deferred credits not specifically identified elsewhere.

Long-Term Debt **2350.3**

2210 - 2219 MORTGAGES PAYABLE

2220 - 2229 CONSTRUCTION LOANS

2230 - 2239 NOTES UNDER REVOLVING CREDIT

2240 - 2249 CAPITALIZED LEASE OBLIGATIONS

2250 - 2259 BONDS PAYABLE

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2260 - 2269 INTERCOMPANY PAYABLES

This account is to be used to record amounts due to affiliated companies in a period after one year. See Accounts 2090 - 2099 for the recording of amounts due within one year.

2270 - 2279 OTHER NON-CURRENT LIABILITIES

These accounts reflect those liabilities that have maturity dates extending more than one year beyond the current year end. For reporting purposes, the portion of these liabilities payable within one year must be reclassified and reflected as Current Maturities of Long-Term Debt on reports to this Office (Page 5).

PLANT REPLACEMENT AND EXPANSION FUND LIABILITIES **2360**

2410 - 2419 DUE TO UNRESTRICTED FUND

2420 - 2429 DUE TO SPECIFIC PURPOSE FUND

2430 - 2439 DUE TO ENDOWMENT FUND

These accounts reflect the amounts due to other funds by the Plant Replacement and Expansion Fund.

SPECIFIC PURPOSE FUND LIABILITIES **2370**

2510 - 2519 DUE TO UNRESTRICTED FUND

2520 - 2529 DUE TO PLANT REPLACEMENT AND
EXPANSION FUND

2530 - 2539 DUE TO ENDOWMENT FUND

These accounts reflect the amounts due to other funds by the Specific Purpose Funds.

ENDOWMENT FUND LIABILITIES **2380**

Non-Current Liabilities **2380.1**

2610 - 2619 MORTGAGES

2620 - 2629 OTHER NON-CURRENT LIABILITIES

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These accounts reflect liabilities on Endowment Fund assets that existed at the time the assets were received by the hospital or were incurred subsequent to receipt of these assets, based upon the endowment agreement.

Due to Other Funds **2380.2**

2630 - 2639	DUE TO UNRESTRICTED FUND
2640 - 2649	DUE TO PLANT REPLACEMENT AND EXPANSION FUND
2650 - 2659	DUE TO SPECIFIC PURPOSE FUND

These accounts reflect the amounts due to other funds by the Endowment Fund.

FUND BALANCES **2390**

Non-Profit **2390.1**

2310 - 2399	UNRESTRICTED FUND BALANCE
2310.00	Fund Balance
2320.00	Capital Outlay
2330.00	Donated Property, Plant, and Equipment

Unrestricted Fund balances represent the difference between the total of Unrestricted Fund assets and Unrestricted Fund liabilities, i.e., the net assets of the Unrestricted Fund.

Separate sub-accounts should be maintained for Fund Balance, Capital Outlay, and Donated Property, Plant, and Equipment within the Unrestricted Fund Balance. Additional sub-accounts may be maintained if desired. The Capital Outlay account should be credited for the cost of capital items purchased directly by the Unrestricted Fund or transfers from the Plant Replacement and Expansion Fund. The fair market value of donated property, plant, and equipment (at the date of donation) should be credited to the Donated Property, Plant, and Equipment account. At the end of the year these accounts should be closed out to the Fund Balance account.

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<u>Plant</u>	<u>Specific</u>	<u>Endowment</u>	
2470.00	2570.00	2670.00	Restricted Funds
2471.00	2571.00	2671.00	Fund Balance
2472.00	2572.00	2672.00	Capital Outlay
2473.00	2573.00	2673.00	Transfers to Unrestricted Fund for Operating Purposes

The credit balances of these accounts represent the net amount of each restricted fund's assets available for its designated purpose. These accounts must be credited for all income earned on restricted fund assets, as well as gains on the disposal of such assets. If, however, such items are to be treated as Unrestricted Fund income (considering legal requirements and donor intent), the restricted Fund Balance account should be charged, and the Due to Unrestricted Fund account credited, for such income.

Investor-Owned - Corporation

2390.2

2310.00	Preferred Stock
2320.00	Common Stock
2330.00	Additional Paid-in Capital
2340.00	Retained Earnings - Unrestricted
2350.00	Treasury Stock

<u>Plant</u>	<u>Specific</u>	<u>Endowment</u>	
2470.00	2570.00	2670.00	Restricted Funds
2471.00	2571.00	2671.00	Fund Balance
2472.00	2572.00	2672.00	Capital Outlay
2473.00	2573.00	2673.00	Transfers to Unrestricted Fund for Operating Purposes

The total of these equity accounts reflects the difference between the total assets and the total liabilities of the Investor-Owned - Corporation.

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Investor-Owned - Partnership

2390.3

2310.00	Capital - Unrestricted		
2320.00	Partners' Draw		
<u>Plant</u>	<u>Specific</u>	<u>Endowment</u>	
2470.00	2570.00	2670.00	Restricted Funds
2471.00	2571.00	2671.00	Fund Balance
2472.00	2572.00	2672.00	Capital Outlay
2473.00	2573.00	2673.00	Transfers to Unrestricted Fund for Operating Purposes

The total of these accounts represents the net assets of the Partnership.

Investor-Owned - Division of a Corporation

2390.4

2710.00	Preferred Stock		
2720.00	Common Stock		
2730.00	Additional Paid-In Capital		
2740.00	Divisional Equity - Unrestricted		
2750.00	Treasury Stock		
<u>Plant</u>	<u>Specific</u>	<u>Endowment</u>	
2470.00	2570.00	2670.00	Restricted Funds
2471.00	2571.00	2671.00	Fund Balance
2472.00	2572.00	2672.00	Capital Outlay
2473.00	2573.00	2673.00	Transfers to Unrestricted Fund for Operating Purposes

The total of these accounts represent the division's or subsidiary's equity.

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DESCRIPTION OF ACCOUNTS - INCOME STATEMENT **2400**

REVENUE ACCOUNTS **2410**

The description of the revenue accounts in the following section are extremely brief. This is due to the fact that detailed descriptions of the functions or types of activities to be included in each cost center are included in the cost center descriptions which follows, beginning at Section 2420. The revenue relative to these functions and activities must be recorded in the revenue account matching the cost center in which the costs are recorded. For example, charges for services provided in the Physical Therapy cost center (Account 7770) must be recorded in the Physical Therapy revenue (Account 4770). Thus, a matching of revenues and expenses is achieved within each cost center.

Daily Hospital Services Revenue **2410.1**

The gross revenues, in terms of the hospital's full established rates, earned from daily patient service rendered must be credited to the following accounts. These revenues must be recorded at the hospital's full established rates, regardless of the amounts actually collected. Daily Hospital Services includes regular room, board, and nursing services, minor medical supplies, and the use of certain items of hospital equipment for which a separate charge is not made.

- 3010 MEDICAL/SURGICAL INTENSIVE CARE
- 3030 CORONARY CARE
- 3050 PEDIATRIC INTENSIVE CARE
- 3070 NEONATAL INTENSIVE CARE
- 3090 PSYCHIATRIC INTENSIVE (ISOLATION) CARE
- 3110 BURN CARE
- 3130 OTHER INTENSIVE CARE
- 3150 DEFINITIVE OBSERVATION
- 3170 MEDICAL/SURGICAL ACUTE
- 3290 PEDIATRIC ACUTE

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3340	PSYCHIATRIC ACUTE - ADULT
3120	PSYCHIATRIC ACUTE - ADOLESCENT AND CHILD
3380	OBSTETRICS ACUTE
3400	ALTERNATE BIRTHING CENTER
3420	CHEMICAL DEPENDENCY SERVICES
3440	PHYSICAL REHABILITATION CARE
3470	HOSPICE - INPATIENT SERVICES
3510	OTHER ACUTE CARE
3530	NURSERY ACUTE
3560	SUB-ACUTE CARE
3570	SUB-ACUTE CARE PEDIATRIC
3580	SKILLED NURSING CARE
3610	PSYCHIATRIC - LONG-TERM CARE
3630	INTERMEDIATE CARE
3680	RESIDENTIAL CARE
3780	OTHER LONG-TERM CARE SERVICES
3900	OTHER DAILY HOSPITAL SERVICES

Ambulatory Service Revenue

2410.2

The following accounts are used to record the gross revenue earned from patients for services rendered to them on an outpatient basis. These revenue must be recorded at the hospital's full established rates, regardless of the amounts actually collected.

4010	EMERGENCY SERVICES
4040	MEDICAL TRANSPORTATION SERVICES
4060	PSYCHIATRIC EMERGENCY ROOMS
4070	CLINICS

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It should be noted that when clinic patients receive professional services from other cost centers, such as those from the Laboratory or from the Pharmacy, the revenue earned from these services must be recorded in the revenue accounts provided for such services (i.e., Clinical Laboratory Services or Drugs Sold to Patients revenue).

4180	SATELLITE CLINICS
4200	SATELLITE AMBULATORY SURGERY CENTER
4220	OUTPATIENT CHEMICAL DEPENDENCY SERVICES
4230	OBSERVATION CARE
4260	PARTIAL HOSPITALIZATION - PSYCHIATRIC
4290	HOME HEALTH CARE SERVICES
4310	HOSPICE - OUTPATIENT
4320	ADULT DAY HEALTH CARE
4390	OTHER AMBULATORY SERVICES

Ancillary Service Revenue

2410.3

The following accounts are used to record the gross revenues earned from patients for other services rendered to them by organized units. These revenues must be recorded at the hospital's full established rates, regardless of the amounts actually collected.

4400	LABOR AND DELIVERY SERVICES
4420	SURGERY AND RECOVERY SERVICES
4430	AMBULATORY SURGERY SERVICES
4450	ANESTHESIOLOGY
4470	MEDICAL SUPPLIES SOLD TO PATIENTS
4480	DURABLE MEDICAL EQUIPMENT
4500	CLINICAL LABORATORY SERVICES
4520	PATHOLOGICAL LABORATORY SERVICES

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4540	BLOOD BANK
4560	ECHOCARDIOLOGY
4570	CARDIAC CATHETERIZATION SERVICES
4590	CARDIOLOGY SERVICES
4610	ELECTROMYOGRAPHY
4620	ELECTROENCEPHALOGRAPHY
4630	RADIOLOGY - DIAGNOSTIC
4640	RADIOLOGY - THERAPEUTIC
4650	NUCLEAR MEDICINE
4660	MAGNETIC RESONANCE IMAGING
4670	ULTRASONOGRAPHY
4680	COMPUTED TOMOGRAPHIC SCANNER
4710	DRUGS SOLD TO PATIENTS
4720	RESPIRATORY THERAPY
4730	PULMONARY FUNCTION SERVICES
4740	RENAL DIALYSIS
4750	LITHOTRIPSY
4760	GASTRO-INTESTINAL SERVICES
4770	PHYSICAL THERAPY
4780	SPEECH-LANGUAGE PATHOLOGY
4790	OCCUPATIONAL THERAPY
4800	OTHER PHYSICAL MEDICINE
4820	ELECTROCONVULSIVE THERAPY
4830	PSYCHIATRIC/PSYCHOLOGICAL TESTING

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- 4840 PSYCHIATRIC INDIVIDUAL/GROUP THERAPY
- 4860 ORGAN ACQUISITION
- 4870 OTHER ANCILLARY SERVICES

Other Operating Revenue

2410.4

- 5010 TRANSFERS FROM RESTRICTED FUNDS FOR RESEARCH EXPENSES

This account reflects the amount of transfers from restricted funds to the Unrestricted Fund to match expenses incurred in the current period by the Unrestricted Fund for restricted fund research activities. Separate accounts must be maintained for each specific restricted fund activity or group of activities for which separate accounting is required by law, grant, or donation agreement.

- 5220 SCHOOL OF NURSING TUITION
- 5230 LICENSED VOCATIONAL NURSE PROGRAM TUITION
- 5240 MEDICAL POSTGRADUATE EDUCATION TUITION
- 5250 PARAMEDICAL EDUCATION TUITION
- 5260 STUDENT HOUSING REVENUE
- 5270 OTHER HEALTH PROFESSION EDUCATION REVENUE

These accounts are used to record the revenue from the School of Nursing, Licensed Vocational Nurse Program, medical post-graduate, paramedical education, student housing, and other educational activities.

- 5280 TRANSFERS FROM RESTRICTED FUNDS FOR EDUCATION EXPENSES

These accounts reflect the amounts of transfers from restricted funds to the Unrestricted Fund to match expenses incurred in the current period by the Unrestricted Fund for restricted fund activities. Separate accounts must be maintained for each specific restricted fund activity or group of activities for which separate accounting is required by law or grant or donation agreement.

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5320 NON-PATIENT FOOD SALES

This account is used for the revenue earned in the hospital cafeteria for meals served to employees and others. Includes revenue for meals on wheels, guest meals, and employee catering.

5340 LAUNDRY AND LINEN REVENUE

This account shall be credited for revenue earned by providing laundry services to other organizations (both related and unrelated).

5350 SOCIAL WORK SERVICES REVENUE

This account shall be used to report revenue earned by providing social services to patients and others.

5370 SUPPLIES SOLD TO NON-PATIENTS REVENUE

This account is used to record revenue from sales of supplies to non-patients. Revenue from the sale of supplies to patients must be recorded in the Medical Supplies Sold to Patients revenue center (Account 4470).

5380 DRUGS SOLD TO NON-PATIENTS REVENUE

This account is used to record revenue from sales of drugs to non-patients. Revenue from the sale of supplies to patients must be recorded in the Drugs Sold to Patients revenue center (Account 4710).

5390 PURCHASING SERVICES REVENUE

This account shall be credited for revenue earned by providing purchasing services to other organizations (both related and non-related).

5430 PARKING REVENUE

Amounts received from visitors, employees, and others in payment of parking privileges shall be recorded in this account.

5440 HOUSEKEEPING AND MAINTENANCE SERVICE REVENUE

These accounts shall be credited for revenue earned by providing housekeeping and maintenance services to other organizations (both related and non-related).

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5470 TELEPHONE AND TELEGRAPH REVENUE

Amounts received from patients, employees, and others in payment of hospital telephone and telegraph services shall be credited to this account.

5480 DATA PROCESSING SERVICES REVENUE

This account shall be credited for revenue earned by providing data processing service, to other organizations (both related and non-related).

5520 FINANCE CHARGES ON PATIENT ACCOUNTS
RECEIVABLE

Amounts received from patients for finance charges on past due accounts receivable shall be recorded in this account.

5650 DONATED COMMODITIES

Donated medicines, linen, office supplies, and other materials which would normally be purchased by a hospital shall be recorded at fair market value in this account. An offsetting debit should be made to the appropriate expense or inventory account.

5660 CASH DISCOUNTS ON PURCHASES

The amounts of cash discounts taken by the hospital on purchases shall be recorded in this account. Trade discounts, however, shall be treated as reductions in the cost of items purchased.

5670 SALE OF SCRAP AND WASTE

This account shall be used to record the revenue from the sale of miscellaneous scrap and waste.

5680 REBATES AND REFUNDS

This account shall be used to record the revenue from rebates and refunds of expense.

5690 VENDING MACHINE COMMISSIONS

Commissions earned by the hospital from coin-operated telephones and vending machines shall be credited to this account.

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5700 MEDICAL RECORDS ABSTRACT SALES

This account is credited for medical records transcript and abstract fees.

5710 OTHER COMMISSIONS

Commissions earned by the hospital, other than commissions from coin-operated telephones and vending machines, shall be recorded in this account.

5720 TELEVISION/RADIO RENTALS

This account shall be used to record the revenue from television and radio rentals, when the activity is hospital-conducted.

5730 NON-PATIENT ROOM RENTALS

This account is used to record revenue from room (or cot) rentals charged to non-patients.

5740 MANAGEMENT SERVICES REVENUE

This account shall be credited for revenue earned by providing management services to other organizations (both related and non-related).

5750 DONATED BLOOD

This account reflects the fair market value of blood donated to the hospital.

5760 CHILD CARE SERVICES REVENUE - (EMPLOYEES)

This account reflects revenue obtained for providing day care services to children of employees of the hospital. This may include day care for the employee's ill children.

5770 COMMUNITY HEALTH EDUCATION REVENUE

This account reflects revenue obtained from the provision of health education to people of the community. An example of health education would be a seminar put on by the hospital on a health related topic.

5780 OTHER OPERATING REVENUE

This account shall be credited with other operating revenue not included elsewhere, such as non-patient revenue earned by revenue producing centers.

5781* REINSURANCE RECOVERIES

This account reflects reinsurance recoveries received.

See Accounting for Health Maintenance Organizations (HMO), Preferred Provider Organizations (PPO), and Other Contracts in Section 1220 and Example of Capitation Accounting Journal Entries in Section 1221.1.

* Reportable even though not a zero-level account.

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5782* WORKERS' COMPENSATION REFUNDS

This account reflects revenue from workers' compensation refunds.

5790 TRANSFERS FROM RESTRICTED FUNDS FOR OTHER
OPERATING EXPENSES

This account reflects the amounts of transfers from restricted funds to the Unrestricted Fund to match expenses incurred in the current period by the Unrestricted Fund for restricted fund activities.

*Reportable even though not a zero-level account.

Deductions From Revenue

2410.5

The Accounting and Reporting Manual requires that deductions from revenue be reported on Report page 12 by financial classification (e.g., Medicare - Traditional, Medicare - Managed Care, Medi-Cal - Traditional, Medi-Cal - Managed Care, County Indigent Programs - Traditional, County Indigent Programs - Managed Care, Other Third Parties - Traditional, Other Third Parties - Managed Care, Other Indigent, and Other Payors). To accommodate this level of reporting, subclassifications of patient revenue must be applied to the deductions from revenue. (See Section 2230 of this Manual for the subclassifications.)

5800 PROVISION FOR BAD DEBTS

This account shall contain the hospital's periodic estimates of the amounts of accounts and notes receivable that are likely to be credit losses, based on a patient's unwillingness to pay. The estimated amount of bad debts may be based on an experience percentage applied to the balance of accounts receivable or the amount of charges to patients' accounts during the period, or it may be based on a detailed aging and analysis of patients' accounts.

Because hospitals experience different bad debt patterns with various classes or types of patients, it is recommended that the computation of the estimate (provision) take into consideration these differences. Sub-accounts may be established in order to reflect the differences more accurately. Although specific sub-accounts are set forth in this Manual, they are not intended to be exclusive or required. The hospital may use any Provision for Bad Debt sub-accounts which will enable a more accurate estimate of credit losses. Any bad debt recoveries must be netted against this account.

5810 CONTRACTUAL ADJUSTMENTS - MEDICARE

These accounts (Accounts 5810, 5820, and 5850) must be charged with the differential (if any) between the amount, based on the hospital's full established rates, of contractual patients' charges for hospital services which are rendered during the reporting period and are covered by the contract, and the amount received and to be received from third-party agencies in payment of such charges, including adjustments made at year end, based upon Cost Reports submitted.

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For example if, during the year, a hospital follows the practice of debiting the contractual adjustment account for the amount of the retention on interim payments, the following adjustments would be necessary at year end to properly reflect each Contractual Adjustments account:

- 1) The amount of the retention in year-end program accounts receivable must be estimated and reflected in the accounting records by debiting the Contractual Adjustment account (Account 5811) and crediting the appropriate Allowance for Contractual Adjustments account (Account 1042.00).
- 2) The Contractual Adjustments account must be adjusted to reflect cost reimbursement settlement, with the offsetting debit or credit going to the appropriate Receivables from Third-Party Payors account (accounts 1051.00 - 1059.00) or Payable to Third-Party Payors account (accounts 2061.00 - 2069.00).

Prior period contractual revenue adjustments normally would also be reflected in these accounts rather than in the Fund Balance or Retained Earnings accounts.

Should the hospital receive more than its established rates from an agency, the differential is credited to these accounts.

In any instance, of course, when the difference between a patient's bill and the payment received by the hospital from a third-party agency is recoverable from the patient, the differential is retained in Accounts Receivable until it is paid or until it is deemed to be a bad debt and is written off.

**5811* CONTRACTUAL ADJUSTMENTS - MEDICARE -
TRADITIONAL**

This account must include all non-managed care contractual adjustments described in account 5810 related to patients covered by Medicare.

**5812* CONTRACTUAL ADJUSTMENTS - MEDICARE - MANAGED
CARE**

This account must include all contractual adjustments described in account 5810 related to patients covered by managed care plans funded by Medicare. Report Medicare capitation premium revenue separately in account 5960.

* Reportable even though not a zero-level account.

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5820 CONTRACTUAL ADJUSTMENTS - MEDI-CAL

See description under Account 5810.

5821* CONTRACTUAL ADJUSTMENTS - MEDI-CAL -
TRADITIONAL

This account must include all non-managed care contractual adjustments described in account 5810 related to patients covered by Medi-Cal.

5822* CONTRACTUAL ADJUSTMENTS - MEDI-CAL - MANAGED
CARE

This account must include all contractual adjustments described in account 5810 related to patients covered by managed care plans funded by Medi-Cal. Report Medi-Cal capitation premium revenue separately in account 5970.

5830 DISPROPORTIONANTE SHARE PAYMENTS FOR MEDI-CAL
PATIENT DAYS (CREDIT BALANCE)

See Accounting for Medi-Cal Disproportionate Share Payments in Section 1270.

5840 CONTRACTUAL ADJUSTMENTS - COUNTY INDIGENT
PROGRAMS

This account must be charged with the differential between the amount based upon the hospital's full established rates and the amount reimbursed for patients covered under Welfare and Institution (W&I) Code Section 17000.

5841* CONTRACTUAL ADJUSTMENTS - COUNTY INDIGENT
PROGRAMS - TRADITIONAL

This account must be charged with the differential between the amount based upon the hospital's full established rates and the amount reimbursed for patients covered under Welfare and Institution (W&I) Code Section 17000, including those programs funded in whole or in part by County Medical Services Program (CMSP), California Health Care for Indigents Program (CHIP) and/or Realignment Funds whether or not a bill is rendered.

County Medical Services Program (CMSP) was created for counties with a total population of less than 3,000,000. Under this program the State agrees to administer the CMSP funds. Counties within the population guidelines may elect on an annual basis to have the State administer the program. As administrator, the State is responsible for determining indigency. The fund is controlled in a manner similar to the way the Medi-Cal program functions.

* Reportable even though not a zero-level account.

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Eligible patients are given an identification card that indicates CMSP eligibility. The State reimburses whichever hospital the patient chooses in a patient specific manner. The hospital must account for CMSP patients in the same manner as Medi-Cal patients are accounted for. However, charges and related contractual adjustments are to be recorded using the County Indigent Programs payor category. CMSP is not Medi-Cal.

See Accounting for Realignment Funds in Section 1280.

**5842* CONTRACTUAL ADJUSTMENTS - COUNTY INDIGENT
 PROGRAMS - MANAGED CARE**

This account must be charged with the differential between the amount based upon the hospital's full established rates and the amount reimbursed for patients covered under Welfare and Institution (W&I) Code Section 17000 who are covered by managed care plans funded by a county. Report County Indigent Programs capitation revenue in account 5980.

5850 CONTRACTUAL ADJUSTMENTS - OTHER THIRD PARTIES

See description under Account 5810.

**5851* CONTRACTUAL ADJUSTMENTS - OTHER THIRD PARTIES -
 TRADITIONAL**

This account must include all other non-managed care contractual adjustments described in account 5810 related to patients covered by third parties other than Medicare, Medi-Cal, or County Indigent Programs.

This account also includes contractual adjustments for Tricare (CHAMPUS) and contractual adjustments for Short-Doyle.

The State created the Short-Doyle program to offset the cost to the county for treating mentally ill patients who otherwise could not afford treatment and are not insured. The hospital must determine if the patient is eligible for the Short-Doyle program by completing and reviewing with the patient the eligibility form referred to as the UMDAP, Uniform Method for Determining Ability to Pay. Hospitals should account for the funds received through the Short-Doyle program as a reduction to this account.

**5852* CONTRACTUAL ADJUSTMENTS - OTHER THIRD PARTIES -
 MANAGED CARE**

This account must include all contractual adjustments described in account 5810 related to patients covered by managed care plans except those funded by Medicare, Medi-Cal, or a county. Report Other Third Parties capitation premium revenue separately in account 5990.

* Reportable even though not a zero-level account.

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5860 CHARITY DISCOUNTS - HILL BURTON

5870 CHARITY DISCOUNTS - OTHER

These accounts must be charged with the differential between the amount, based on the hospital's full established rates, of charity patients' bills for hospital services and the amount (if any) to be received from such patients in payment for such services. This differential should be credited directly to the appropriate Accounts Receivable account, rather than to an allowance account, as such charity discounts are readily determinable. See discussion of charity care in section 1400 of the Manual.

When the hospital receives lump-sum grants or subsidies (rather than specific payments for individual patients' bills) from governmental or voluntary agencies for the care of medically indigent patients who are not the responsibility of the county, the amount of the lump-sum grant or subsidy should be credited to Restricted Donations and Subsidies for Indigent Care (Account 5880). Do not include Disproportionate share funds or realignment funds in this account (See Section 1270, Accounting for Disproportionate Share Funds, Section 1280, Accounting for Realignment Funds, and Section 6101, Tobacco Tax Funds Received by Non-County Hospitals.)

In order to distinguish properly between patients whose uncollectible bills should be considered as charity write-offs and patients whose uncollectible bills should be considered as bad debts, all patients should be classified at the time of admittance, or as soon after as is possible, as being charity (full or partial) or paying patients. There may be some instances in which, because of complications unforeseen at the time of admission, the charges made to a patient turn out to be considerably greater than anticipated, and the patient is unable to pay the full amount. In such cases, the patient would be reclassified as a charity patient, and the charges attributable to the unforeseen complications would be considered charity service. Uncollectible charges made to patients classified as paying patients - except for contractual adjustments, policy discounts, and administrative adjustments - should be treated as credit losses, i.e., as bad debts.

5880 RESTRICTED DONATIONS AND SUBSIDIES FOR INDIGENT CARE (CREDIT BALANCE)

This account is credited with voluntary and governmental agency grants or subsidies for the care of medically indigent patients who are not the responsibility of the county during the current accounting period. Do not include Disproportionate share funds or realignment funds in this account (See Section 1270, Accounting for Disproportionate Share Funds, Section 1280, Accounting for Realignment Funds, and Section 6101, Tobacco Tax Funds Received by Non-County Hospitals.)

5890 TEACHING ALLOWANCES

This account is unique to University of California hospitals. Teaching allowances arise when it is determined through a financial screening process

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that a patient does not have the ability to pay. Provided that the case would benefit the teaching program, the patient account receivable is written off to teaching allowances, instead of charity care or bad debts.

5910 SUPPORT FOR CLINICAL TEACHING (CREDIT BALANCE)

This is State support provided exclusively to the University of California hospitals to offset a portion of the cost of their teaching mission. These funds cover the cost of treating certain cases that provide educational benefit as well as the exploration of current medical technology and techniques. Under no circumstances are these funds to be considered compensation for bad debts.

5920 POLICY DISCOUNTS

Reductions, in the nature of courtesy allowances and employee discounts, from the hospital's established rates for services rendered should be charged to this account and credited to the appropriate Accounts Receivable account.

5930 ADMINISTRATIVE ADJUSTMENTS

This account shall be charged or credited for write-offs of immaterial debit or credit balances in patients' accounts in which the cost of billing or refunding exceeds the amount of the account balance.

5940 OTHER DEDUCTIONS FROM REVENUE

Other deductions from revenue which are not included elsewhere should be credited to this account.

Capitation Premium Revenue

2410.6

5960 CAPITATION PREMIUM REVENUE - MEDICARE

This account reflects capitation premium revenue related to Medicare managed care. See Example of Capitation Accounting Journal Entries in Section 1221.1.

5970 CAPITATION PREMIUM REVENUE - MEDICAL

This account reflects capitation premium revenue related to Medi-Cal managed care. See Example of Capitation Accounting Journal Entries in Section 1221.1.

5980 CAPITATION PREMIUM REVENUE - COUNTY
INDIGENT PROGRAMS

This account reflects capitation premium revenue related to County Indigent Programs managed care. See Example of Capitation Accounting Journal Entries in Section 1221.1.

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5990 CAPITATION PREMIUM REVENUE - OTHER
 THIRD PARTIES

This account reflects capitation premium revenue related to managed care other than Medicare, Medi-Cal, or County Indigent Programs. See Example of Capitation Accounting Journal Entries in Section 1221.1.

EXPENSE ACCOUNTS

2420

Daily Hospital Services Expense

2420.1

Hospitals that are charging separately for services such as telemetry in addition to the normal daily hospital service rate should report that revenue in the functional cost center in which the service was performed.

If the hospital purchases inpatient hospital services from another facility, the entire related expense and revenue must be recorded as Purchased Inpatient Services (Accounts 4900 and 7900).

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6010 MEDICAL/SURGICAL INTENSIVE CARE

Function

Medical/Surgical Intensive Care is the provision of nursing care of a more intensive nature than that provided to the usual Medical, Surgical, or Pediatric patient. The cost center is staffed with specially trained nursing personnel and contains monitoring and specialized support equipment for patients who, because of shock, trauma, or threatening conditions, require intensified comprehensive observation and care. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing intensive daily bedside nursing care to Medical/Surgical Intensive Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided medical/surgical intensive care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6030 CORONARY CARE

- 6031 Cardiovascular Care
- 6032 Myocardial Infarction Care
- 6033 Heart Transplant Care
- 6034 Cardio-pulmonary Care
- 6039 Other Coronary Care

Function

Coronary Care is the delivery of nursing care of a more specialized nature than that provided to the usual Medical, Surgical, and Pediatric patient. This cost center is staffed with specially trained nursing personnel and contains monitoring and specialized support or treatment equipment for patients who, because of heart seizure or threatening conditions, require intensified, comprehensive observation and care. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing intensive daily bedside nursing care to Coronary Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided coronary care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6050 PEDIATRIC INTENSIVE CARE

- 6051 Pediatric - Medical/Surgical Intensive Care
- 6052 Pediatric - Coronary Care
- 6053 Pediatric - Burn Care
- 6059 Pediatric - Other Pediatric Intensive Care

Function

Pediatric Intensive Care provides nursing care, to patients less than 14 years old, of a more intensive nature than the usual Pediatric level. The units are staffed with specially trained personnel and contain monitoring and specialized support equipment for patients who, because of shock, trauma, or threatening conditions, require intensified, comprehensive observation and care. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Pediatric Intensive Care patients. Included in these direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided pediatric intensive care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6070 NEONATAL INTENSIVE CARE

Function

Neonatal Intensive Care is the provision of care to newborn infants who are less than 23 days old upon admission, that is of a more intensive nature than care provided to newborn acute patients. Care is provided on the basis of physicians' orders and approved nursing care plans. This center is staffed with specially trained nursing personnel and contains specialized support equipment for treatment of those infants who require intensified, comprehensive observation and care because of shock, trauma, or life threatening conditions. Additional activities include, but are not limited to, the following:

Feeding infants; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment needed for this function; preparing equipment and assisting physicians during infant examination and treatment; changing dressings or assisting physicians in changing dressings and cleansing wounds and incisions; bathing infants; observing infants for reactions to drugs; administering specified medication; infusing fluids, including I.V.'s and blood.

Description

This cost center contains the direct expenses incurred in providing daily nursing care to Neonatal Intensive Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure : Number of Patient (Census) Days

Report patient (census) days of care for all patients provided neonatal intensive care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6090 PSYCHIATRIC INTENSIVE (ISOLATION) CARE

Function

Psychiatric Intensive Care provide nursing care to psychiatric patients which is of a more intensive nature than the usual nursing care provided in Medical, Surgical, and Psychiatric Units. The unit may be an isolation or a locked unit. The units are staffed with specially trained nursing personnel and may contain monitoring and specialized support equipment for patients who, because of shock, trauma, or threatening conditions, require intensified, comprehensive observation and care. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Psychiatric Intensive Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided psychiatric intensive care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6110 BURN CARE

Function

Burn Care is the provision of care to severely burned patients requiring a more intensive treatment than usual medical/ surgical acute nursing care. The center is staffed with specially trained nursing personnel and has specialized support equipment for burn patients who require intensive observation and care. Additional activities include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing intensive daily bedside nursing care to burn patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure : Number of Patient (Census) Days

Report patient (census) days of care for all patients provided burn care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6130 OTHER INTENSIVE CARE

6131 Pulmonary Intensive Care

Function

Other Intensive Care is the provision of patient care of a more intensive nature than that provided to the Medical and Surgical Acute patients and for those intensive care services not required to be included in other specific intensive care services such as Pulmonary Intensive Care. The cost center is staffed with specially trained nursing personnel and contains specialized support equipment for patients who require intensified, comprehensive observation and care. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing intensive daily bedside nursing care to Other Intensive Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided intensive care not included elsewhere. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6150 DEFINITIVE OBSERVATION

Function

Definitive Observation is the delivery of nursing care to patients less acutely ill than those requiring intensive care, but more acutely ill than those requiring general medical/surgical care. The cost center is staffed with specially trained nursing personnel and contains monitoring and observation equipment for intensified, comprehensive observation and care. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reactions to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' room (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Definitive Observation patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided definitive observation care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6170 MEDICAL/SURGICAL ACUTE

- 6171 Medical Acute
- 6172 Surgical Acute
- 6173 Oncology Acute
- 6174 Geriatric Acute
- 6175 AIDS Acute
- 6176 Gynecology Acute
- 6177 Orthopedics Acute
- 6178 Transitional Inpatient Care (Acute Beds)
- 6179 Other Medical/Surgical Acute

Function

Medical/Surgical Acute is the provision of nursing care to patients requiring general acute care on the basis of physicians' orders and approved nursing care plans. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Medical/Surgical patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided medical/surgical acute care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6290 PEDIATRIC ACUTE

6291	Pediatric - Medical Acute
6292	Pediatric - Surgical Acute
6293	Pediatric - Neonatal Acute
6294	Pediatric - Isolation Acute
6295	Pediatric - Rehabilitation Acute
6296	Pediatric - AIDS Acute
6297	Pediatric - Orthopedics Acute
6299	Other Pediatric Acute

Function

Pediatric Acute is the provision of nursing care to Pediatric patients (children less than 14 years old), including neonatal patients who require services not available or appropriately given in the newborn nursery, on the basis of physicians' orders and approved nursing care plans. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing of fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Pediatric patients. Included in these direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided pediatric acute care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6340 PSYCHIATRIC ACUTE - ADULT

Function

Psychiatric Acute Care is the provision of nursing care to adult patients admitted for diagnosis as well as treatment on the basis of physicians' orders and approved nursing care plans. This cost center is staffed with nursing personnel specially trained to care for the mentally ill, mentally disordered, or other mentally incompetent persons. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Psychiatric patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rental, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days for all patients provided psychiatric acute care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6360 PSYCHIATRIC ACUTE - ADOLESCENT AND CHILD

Function

Psychiatric Acute-Adolescent and Child is the provision of psychiatric nursing care to adolescent and child patients (patients less than 20 years old) admitted for diagnosis as well as treatment on the basis of physicians' orders and approved nursing care plans. The center is staffed with nursing personnel specially trained to care for the mentally ill, mentally disordered, or other mentally incompetent persons. Additional activities include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' room (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Psychiatric Acute-Adolescent and Pediatric patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days for all adolescent and child patients provided psychiatric care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6380 OBSTETRICS ACUTE

Function

Nursing care to the mother following delivery on the basis of physician's orders and approved nursing care plans is provided in Obstetrics Acute. Do not include nursing care provided to patients in an Alternate Birthing Center (see Account 6400). Revenue and expense associated with treating "false labor" mothers must be reported in Medical/Surgical (Account 6170). Additional activities may include, but are not limited to, the following:

Instructing mothers in postnatal care and care of the newborn; feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assistance physician during patient examination and treatment: changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Obstetrics patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided obstetric acute care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6400 ALTERNATE BIRTHING CENTER

Function

An Alternate Birthing Center is a room using a licensed bed for labor and birth that is decorated in a homelike manner and allows the mother with a normal or low risk pregnancy greater choice in the procedures to be used. It is also referred to as LDRP (Labor, Delivery, Recovery, and Post-Partum). The room generally is spacious enough for the father and others to be involved, and the newborn remains in the room after delivery. Two attendants must be present at every birth, one of whom is a licensed physician or certified nurse-midwife with current knowledge and skills in both obstetrics and newborn resuscitation. Specialized equipment and emergency drugs may also be available for use. This unit does not include the cost of similar services provided in unlicensed beds, which would be a sub-account of labor and delivery and is referred to as LDR (Labor, Delivery, and Recovery). Additional activities include, but are not limited to, the following:

Comforting patients in labor, delivery, and recovery; maintaining aseptic techniques; cleaning up after deliveries; instructing mothers in postnatal care of the newborn; monitoring vital life signs; preparing and operating specialized equipment related to this function; observing and recording emotional stability of patients; observing patients for reaction to drugs; administering specified medication; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Alternate Birthing Center patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided care in this unit. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day. Do not count newborn days or deliveries in this statistic.

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6420 CHEMICAL DEPENDENCY SERVICES

6421	Alcohol Detoxification
6422	Drug Detoxification
6423	Alcohol Rehabilitation
6424	Drug Rehabilitation

Function

This cost center consists of two components, Detoxification and Rehabilitation. Detoxification is the provision of primary nursing care, based on a written recovery or treatment plan of intervention and action, for inpatients for whom the primary diagnosis is physical or psychological dependence or addiction to alcohol or drugs, and for patients who exhibit symptoms of physical withdrawal.

Rehabilitation is the provision of medical and nutritional therapy, psychotherapy and professional counseling and education programs, based on a written treatment plan, intervention, or action, for inpatients for whom the primary diagnosis is physical or psychological dependence or addiction to alcohol or drugs, and for their immediate families. The professional rehabilitation team usually includes a medical consultant, chemical dependency therapist, family therapist, clinical psychologist, and registered nurse(s).

Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including blood and I.V.'s; answering patient's call signals; keeping patients' rooms (personal effects) in order.

While the chemical dependency recovery care program may include day care and after care components, these are not to be included here, but reported in Outpatient Chemical Dependency Services (Account 7220).

Description

This cost center contains the direct expenses incurred in providing daily chemical dependency recovery care to patients and their immediate families. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

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Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided chemical dependency care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6440 PHYSICAL REHABILITATION CARE

Function

Physical Rehabilitation Care is the provision of 24 hour rehabilitation care to patients needing physical or corrective treatment of bodily conditions on the basis of physicians' orders and approved nursing and rehabilitation care plans. Physical rehabilitation care is less intensive than acute care but more intensive than skilled nursing care. The center is staffed with nursing personnel specially trained to care for patients needing rehabilitation services and contains specialized support equipment. Additional activities include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment; assisting in bathing patients and helping into and out of bed; observing patients reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside rehabilitation nursing care to patients. Included as direct expenses are: salaries and wages, employee benefits, professional services, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided physical rehabilitation care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6470 HOSPICE - INPATIENT SERVICES

6471 Respite Care - Inpatient

Function

Hospice Care is the provision of inpatient palliative care to individuals who are diagnosed as afflicted with a terminal condition as well as support and care for the family of the terminally ill individual up to and immediately following the death. This center is staffed with nursing personnel (including volunteers) specially trained to care for terminally ill patients requiring acute symptom management. Additional activities include, but are not limited to, the following:

Monitoring vital life signs; observing and recording emotional stability of patients; observing patients for reaction to drugs; administering specified medication; infusing fluids, including blood and I.V.'s; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily nursing care to Hospice patients and their immediate families. Included as direct expenses are; salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided inpatient hospice care. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6510 OTHER ACUTE CARE

- 6512 Communicable Diseases Care
- 6513 Pain Treatment
- 6514 Eating Disorder Care

Function

Other Acute Care is the provision of acute nursing care not required to be included in other specific acute care cost centers on the basis of physicians' orders and approved nursing care plans. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physician in changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients' reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Other Acute Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided other acute care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6530 NURSERY ACUTE

- 6531 Premature Nursery
- 6532 Newborn Nursery
- 6539 Other Nursery Care

Function

Daily nursing care for normal newborn infants, premature infants not requiring extraordinary care, (infants born any time after the 37th week of gestation), and boarder babies, is provided in the Nursery on the basis of physicians' orders and approved nursing care plans. Additional activities may include, but are not limited to, the following:

Feeding infants; collection sputum, urine, and feces samples; monitoring vital life signs; operation specialized equipment related to this function; preparing equipment and assisting physician during infant examination and treatment; changing or assisting physician in changing, dressing and cleansing wounds and incisions; bathing infants; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Nursery patients and other direct expenses associated with neonatology. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/-rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Newborn Patient Days

Report newborn patient days of care for all infant patients (including "boarder babies") provided newborn nursery care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one newborn patient day. Do not count or include newborn days for infants delivered and retained in the Alternate Birthing Center or combined Labor/Delivery room unless those infants are transferred to the nursery.

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6560 SUB-ACUTE CARE

- 6561 Sub-Acute Care (Ventilator Dependent)
- 6569 Other Sub-Acute Care

Function

Sub-Acute care is provided to adult patients on the basis of physicians' orders and approved nursing care plans and consists of care to patients who have a fragile medical condition and require intensive licensed nursing care. Such care is more intensive than Skilled Nursing care but less intensive than the usual Medical, Surgical and Pediatric Acute care requirements. The unit is staffed with specially trained, licensed nursing personnel. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment and assisting physicians during patients' examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients' reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to adult patients requiring sub-acute care usually lasting 30 days or more. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all adult patients provided sub-acute care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6570 SUB-ACUTE CARE - PEDIATRIC

6571 Sub-Acute - Pediatric (Ventilator Dependent)
6579 Other Sub-Acute - Pediatric

Function

Sub-Acute care - pediatric is provided to patients less than 21 years old on the basis of physicians' orders and approved nursing care plans and consists of care to patients who have a fragile medical condition and require intensive licensed nursing care. Such care is more intensive than Skilled Nursing care but less intensive than the usual Medical, Surgical and Pediatric Acute care requirements. The unit is staffed with specially trained, licensed nursing personnel. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment and assisting physicians during patients' examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients' reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to pediatric patients requiring sub-acute care usually lasting 30 days or more. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all pediatric patients provided sub-acute care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6580 SKILLED NURSING CARE

- 6581 Rehabilitation Care
- 6582 Transitional Inpatient Care (SNF Beds)

Function

Skilled Nursing care is twenty-four hour licensed nursing care provided to patients on the basis of physicians' orders and approved nursing care plans and consists of care in which the patients require convalescent and/or restorative services at a level less intensive than the Medical, Surgical, and Pediatric acute care and Sub-Acute care requirements. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patients' examination and treatment; changing dressings and cleansing of wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients' reaction to drugs; administering specified medication; answering patients' call signals; keeping patients' rooms (personal effects) in order.

If federal legislation combines intermediate care with skilled nursing care the new cost center will be reported in this cost center.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to patients requiring extended skilled nursing care usually lasting 30 days or more. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided skilled nursing care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6610 PSYCHIATRIC - LONG-TERM CARE

Function

Medical care, nursing and auxiliary professional services and intensive supervision of the chronically mentally ill, mentally disordered or other mentally incompetent persons, is rendered in the structured, secure, therapeutic milieu of a psychiatric long-term care program. Through individual counseling, group psychotherapy and milieu therapy, patients' perceptions and behaviors are confronted and interpreted with the goals of modifying the patients' symptoms, improving impulse control, coping skills and interpersonal relationships. In addition, activities programming and social services intervention in group work, family sessions and discharge planning enable the patients to improve their occupational skills and re-enter the community with the skills and support systems necessary for an adequate adjustment outside the hospital.

Note: Ancillary services, such as lab, which are separately charged for and are provided to psychiatric long-term care patients must be functionally accounted and reported.

Description

This cost center contains the direct expenses incurred in providing daily nursing care to Psychiatric Long-Term patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided long-term psychiatric care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6630 INTERMEDIATE CARE

Function

Intermediate Care is the provision of supportive, restorative, and preventive health services in conjunction with a socially oriented program for patients, and the maintenance and operation of 24-hour services including board, room, personal care, and continuous nursing service under the direction of a professional nurse. Additional activities may include, but are not limited to:

Counseling and teaching the patient and his family in continuing care; serving and feeding patients; recording and administering drugs; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment; preparing equipment and assisting physicians during patients' examinations and treatments; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily services to patients requiring intermediate nursing care. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided intermediate care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6680 RESIDENTIAL CARE

6681 Self Care

Function

Residential Care is the provision of safe, hygienic, sheltered living for residents not capable of fully independent living. Regular and frequent, but not continuous, medical and nursing services are provided. Additional activities include, but are not limited to:

Supervision of patients for dietetic needs; recording and administering drugs; observing and recording emotional stability of patients; observing patients for reaction to drugs.

If regular and frequent medical and nursing services are not provided, this service must be recorded in a non-operating revenue-expense center.

Description

This cost center contains the direct expenses incurred in providing residential care to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided residential care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6780 OTHER LONG-TERM CARE SERVICES

6781 Psychiatric Sub-Acute Care

Function

This cost center contains the direct expense incurred in providing long-term services other than those required to be included in other specific cost centers. Related revenues must be reported in Other Long-Term Care Services Revenue (Account 3280). Additional activities include, but are not limited to:

Serving and feeding patients; recording and administering drugs; collecting sputum, urine, and feces samples; monitoring vital life signs; operation specialized equipment; preparing equipment and assisting physicians during patients' examinations and treatments; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in other long-term care cost centers as defined above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided other long-term care services. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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6900 OTHER DAILY HOSPITAL SERVICES

Function

Other Daily Hospital Services provide care to patients on the basis of physicians' orders and approved nursing care plans. Included are those direct expenses incurred in maintaining daily hospital services not required to be included in other specific daily hospital service cost centers. Additional activities may include, but are not limited to, the following:

Serving and feeding patients; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assisting physicians during patients' examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effect) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside nursing care to Other Daily Hospital Services patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients provided other daily hospital care. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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Ambulatory Services Expense

2420.2

7010 EMERGENCY SERVICES

7011 Trauma Center

Function

Emergency Services are the provision of emergency treatment to the ill and injured who require immediate medical or surgical care on an unscheduled basis. Expense related to a cast room may be grouped in this center or wherever else it is functionally appropriate. Also included here is the treatment of patients who use the emergency services facilities of the hospital for non-emergency medical care. Additional services include, but are not limited to, the following:

Comforting patients; maintaining aseptic conditions; assisting physicians in performance of emergency care; monitoring of vital life signs; applying or assisting physician in applying bandages; coordinating the scheduling of patients through required professional service functions.

Description

This cost center contains the direct expenses incurred in providing emergency treatment to the ill and injured. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Visits

An emergency services visit is defined as a visit for medical attention given an emergency patient or a patient who uses the emergency services facilities for non-emergency medical care. Count an inpatient emergency services visit if the patient is formally admitted to the hospital directly from the emergency services unit. If it is determined that a patient does not require emergency care and the patient is transferred to a clinic for treatment, no visit is counted in Emergency Services. If an emergency services patient goes to a cost center such as Laboratory or Radiology, do not include that as an additional visit to the emergency services unit, but include the applicable unit of measure in the Laboratory or Radiology cost center.

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7040 MEDICAL TRANSPORTATION SERVICES

- 7041 Emergency Medical Transportation
- 7045 Non-Emergency Medical Transportation

Function

This cost center provides ambulance and emergency helicopter services to the ill and injured who require immediate medical attention on an unscheduled basis. It also includes the non-emergency transportation of patients for medical purposes using an ambulance or non-medical vehicle such as a van. Additional activities may include, but are not limited to, the following:

Lifting and placing patient into and out of an ambulance, transporting patients to and from the hospital; first aid treatment administered by a physician or paramedic prior to arrival at the hospital.

Description

This cost center contains the direct expenses incurred in providing ambulance service to the ill and injured. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Occasions of Service

Count one occasion of service for each patient receiving transportation service including non-emergency transportation. For example, the administration of first aid and the pick-up and delivery of two patients simultaneously would count as two occasions of service.

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7060 PSYCHIATRIC EMERGENCY ROOMS

Function

Emergency treatment to the mentally ill requiring immediate care on an unscheduled basis is provided in the Psychiatric Emergency Room. Additional activities may include, but are not limited to, the following:

Assisting psychiatrists in emergency procedures; comforting patients; maintaining aseptic conditions; monitoring of vital life signs; coordinating the scheduling of patient through required professional service functions.

Description

This cost center contains the direct expenses incurred in operating a Psychiatric Emergency Room. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Visits

A psychiatric emergency room visit is defined as medical attention given a psychiatric emergency patient in the psychiatric emergency room. Count an inpatient psychiatric emergency room visit if the patient is formally admitted to the hospital directly from the psychiatric emergency room. Count an outpatient psychiatric emergency room visit if the patient is treated and released from the hospital. If a psychiatric emergency patient goes to a cost center such as Laboratory or Radiology, do not include that as an additional visit to the psychiatric emergency room, but include the applicable unit of measure in the Laboratory or Radiology cost center.

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7070	CLINICS
7071	Admitting Clinic
7072	Diabetic Clinic
7073	Ear, Nose & Throat Clinic
7074	Eye Clinic
7075	Obstetrics/Gynecology Clinic
7076	Orthopedic Clinic
7077	Pediatrics Clinic
7078	Surgery Clinic
7079	Cardiology Clinic
7081	Physical Medicine Clinic
7082	Urology Clinic
7083	Urgent Care Center
7084	Psychiatric Clinic

Function

Clinics provide organized diagnostic, preventive, curative, rehabilitative, and educational services on a scheduled basis to ambulatory patients. Additional activities may include, but are not limited to, the following:

Participating in community activities designed to promote health education; assisting in administration of physical examinations and diagnosing and treating ambulatory patients having illnesses which respond quickly to treatment; referring patients who require prolonged or specialized care to appropriate other services; assigning patients to doctors in accordance with clinic rules; assisting and guiding volunteers in their duties; making patients' appointments through required professional service functions.

Description

These cost centers contain the direct expenses incurred in providing clinic services to ambulatory patients. Separate cost centers must be maintained for each organized clinic. For example, a separate cost center must be maintained for each of the following clinics when such services are provided patients: Dental Clinic, ENT Clinic, Allergy Clinic, Psychiatric Clinic, etc. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

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Standard Unit of Measure: Number of Visits

Enter all visits to medical clinics. Each visit is counted as one. For example, when a patient visits Dental, ENT, and Allergy, the count is three. Visits made by clinic patients to other ancillary cost centers such as Laboratory or Radiology must not be counted as an additional visit to the clinic. The applicable unit of measure for each clinic patient visiting Laboratory or Radiology must be counted in the Laboratory or Radiology cost center.

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7180 SATELLITE CLINICS

Function

Satellite Clinics provide similar services as those clinics described in the account description for hospital based clinics (Account 7070). The only difference is that Satellite Clinics are "off site" (not on the main campus of the hospital). These satellite clinics operate under the hospitals license.

Description

This cost center contains the direct expenses incurred in providing clinical services to ambulatory patients at a site away from the main campus of the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/lease/rental, other direct expenses, and transfers. Any ancillary services such as Laboratory and Radiology provided at the Satellite clinics must be recorded in the appropriate ancillary revenue/cost center.

Standard Unit of Measure: Number of Visits

Enter all visits to medical clinics. Each visit is counted as one. For example, when a patient visits Dental, ENT, and Allergy, the count is three. Visits made by clinic patients to other departments such as Laboratory or Radiology must not be counted as an additional visit to the clinic. The applicable unit of measure for each clinic patient visiting Laboratory or Radiology must be counted in the Laboratory or Radiology cost center.

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7200 SATELLITE AMBULATORY SURGERY CENTER

Function

This cost center provides similar services as described in the account description for Ambulatory Surgery Services (Account 7430). The only difference is that Satellite Ambulatory Surgery Centers are not on the main campus of the hospital. These Satellite Ambulatory Surgery Centers operate under the hospitals' license. Any ancillary services such as Laboratory and Radiology provided at the Satellite Ambulatory Center must be recorded in the appropriate ancillary cost center.

Description

This cost center contains the direct expenses incurred in providing these services to ambulatory patients at a site away from the main campus of the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Operating Minutes

The number of operating minutes is the difference between starting time (the beginning of anesthesia) and ending time (the end of anesthesia). If anesthesia is not administered, starting and ending times are defined as the beginning and end, respectively, of surgery. If the patient is to remain under general anesthesia after leaving the operating room, ending time occurs when the patient leaves the operating room. The number of operating minutes must be maintained by patient type and payor category.

Additional Statistic: Number of Surgeries

One surgery is counted for each patient undergoing any number of surgical procedures performed during the same hospital appearance, while under general or local anesthesia. In those instances where a patient is administered anesthesia but the scheduled surgical procedure is not performed, one surgery is counted. The number of inpatient and outpatient surgeries by payor must be reported on page 4.2 of the Annual Hospital Disclosure Report. In addition, all outpatient surgeries must be included in the count of total outpatient visits on the annual and quarterly reports.

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7220 OUTPATIENT CHEMICAL DEPENDENCY SERVICES

Function

This cost center primarily provides service on an outpatient basis to those patients that have been released from the inpatient chemical dependency unit, but may also include those services typically provided in an inpatient setting. This cost center may also provide a program that is specifically on an outpatient basis. Please refer to the description of Chemical Dependency Services (Account 6420) for further clarification of chemical dependency services. Additional activities include, but are not limited to, the following:

Observing patients for reaction to drugs; administering specified medication; group therapy, and outpatient treatment plans.

Description

This cost center contains the direct expenses incurred in providing outpatient chemical dependency recovery care to patients and their immediate families. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Visits

Count as a visit each appearance of a person to receive day care or after care chemical dependency service. Include as a visit any visit provided free of charge after discharge from the inpatient Chemical Dependency Services cost center.

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7230 OBSERVATION CARE

Function

Observation Care is a formally organized outpatient service of the hospital, which is provided in unlicensed beds. Patients in this cost center are those who are scheduled to be in and out of the hospital within the same day (or night), and include ambulatory surgery, blood transfusions, observation for shock or drug reaction, and other programs where the procedure or treatment generally requires less than 24 hours. If these services are being provided in a licensed bed, or scatter bed, the associated costs and charges must be reclassified to this unit based on a per diem calculation. The per diem is calculated using general inpatient routine cost per diem times the total number of observation hours of care provided in licensed beds divided by 24.

Description

This cost center contains the direct expenses incurred in providing observation care. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Observation Hours

The number of hours the patient is receiving observation care rounded to the nearest hour.

Additional Statistic: Observation Care Days

An observation care day is defined as an appearance of a person in the Observation Care unit, or a person receiving observation care services in a licensed (scatter) bed, regardless of the number of hours each patient spends receiving these services. Count an inpatient observation care day if the patient is formally admitted directly to the hospital from observation care. Count an outpatient observation care day if the patient is treated and released from the hospital. Observation care days must be reported on page 4.2 of the Annual Hospital Disclosure Report.

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7260 PARTIAL HOSPITALIZATION - PSYCHIATRIC

7261 Psychiatric Day Care
7262 Psychiatric Night Care

Function

Partial hospitalization is the provision of care to patients who come to the hospital during the day and return home at night or spend the night at the hospital and spend the day away from the hospital. The services are provided by personnel specially trained to provide care on the basis of psychiatrists' or psychologists' orders. Additional activities may include, but are not limited to, the following:

Observing and recording emotional stability of patients; observing patients for reaction to drugs; administering specified medication; keeping patients' rooms (personal effects) in order; supervision of counseling and therapy programs.

Description

This cost center contains the direct expenses incurred providing daily care to patients on an outpatient basis. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Day/Night Care Days

A day/night care day is counted for each day/night a patient participates in a formally organized Psychiatric Day and Night Care program of the hospital. Multiple services performed by the Psychiatric Day and Night Care program during a single appearance, (e.g., encounters with two or more psychiatrists, two or more occasions of service, any combination of one or more encounters and occasions of service) are not recorded as added day/night care days.

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7290 HOME HEALTH CARE SERVICES

7291	Skilled Nursing Care - HHA
7292	Physical Therapy - HHA
7293	Occupational Therapy - HHA
7294	Speech Therapy - HHA
7295	Medical Social Services - HHA
7296	Home Health Aides
7297	Homemaker Services
7299	Other Home Health Care Services

Function

Home Health Care Services is the provision of care to patients at their place of residence. Activities of each of the following functions may be performed for patients outside the hospital: nursing care, private duty nursing, intravenous therapy, respiratory therapy, electrocardiology, physical therapy, occupational and recreational therapy, social service, dietary, housekeeping, and homemaker services. The hospital may create additional sub-accounts to track these services individually. However, therapy services must be functionally reported in the appropriate ancillary cost center unless the therapy services are organized as a part of the home health agency.

Description

This cost center contains the direct expenses incurred in providing nursing care to patients at their place of residence. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, travel to and from the patient's residence, and transfers.

Standard Unit of Measure: Number of Home Health Care Visits

A home health care visit is an appearance of a home health care program representative at the residence of a home health care patient. If multiple visits occur on the same day, count each visit to the patient's place of residence as one visit. A visit by two caregivers at the same time would be counted as two visits if each caregiver is providing a distinctly different service. For example, if a Registered Nurse and a Physical Therapist visit to provide IV therapy and physical therapy, respectively, two visits would be counted. However, if a Registered Nurse and a nurse's aide visit to provide IV therapy, only one visit would be counted.

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7310 HOSPICE - OUTPATIENT

7311 Respite Care - Outpatient

Function

Outpatient Hospice Care is the provision of palliative care to individuals who are diagnosed as afflicted with a terminal condition as well as support and care of the family of the terminally ill individual up to and immediately following the death. This service is generally provided in the patient's home. This center is staffed with nursing personnel (including volunteers) specially trained to care for terminally ill patients requiring acute symptom management. Respite care is the provision of relief for the care given by providing care for the patient at his/her place of residence. Additional activities include, but are not limited to, the following:

Monitoring vital life signs; observing and recording emotional stability of patients; observing patients for reaction to drugs; administering specified medication.

Description

This cost center contains the direct expenses incurred in providing nursing care to Hospice patients and their immediate families on an outpatient basis as described above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Visits

A hospice outpatient visit is an appearance of a hospice outpatient care program representative at the residence of a hospice patient. If multiple visits occur on the same day, count each visit to the patient's place of residence as one visit. A visit by two caregivers at the same time would be counted as two visits if each caregiver is providing a distinctly different service. However, if two caregivers visit the residence to provide one service, only one visit would be counted.

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7320 ADULT DAY HEALTH CARE

Function

Adult day health care is a community based day program providing a variety of health, therapeutic, and social services designed to serve the specialized needs of those at risk of being placed in a nursing home.

Description

This cost center contains the direct expenses incurred in providing adult day health care to those requiring the service. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Visits

Count as a visit each time the patient visits the adult day health care center. The maximum number of visits per patient in one day is one visit, regardless of the number of services provided to the patient.

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7390 OTHER AMBULATORY SERVICES

Function

This cost center contains the direct expense incurred in providing ambulatory services other than those required to be included in other specific cost centers. Related revenue must be reported in Other Ambulatory Services (Account 4390).

Description

This cost center contains the direct expenses incurred in other ambulatory cost centers as defined above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/- rentals, other direct expenses, and transfers.

Standard Unit of Measure: Not Applicable

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Ancillary Service Expense

2420.3

7400 LABOR AND DELIVERY SERVICES

- 7401 Birthing Room
- 7402 Satellite Birthing Center

Function

This includes the services provided by specifically trained nursing personnel to patients in Labor and Delivery, including prenatal care in labor, assistance in delivery, postnatal care in recovery, and minor gynecologic procedures, if performed in the Delivery suite. Also included are birthing room services provided to low-risk mothers in a combined labor/delivery/recovery room or LDR (Labor, Delivery, and Recovery), decorated in a homelike setting using unlicensed beds. Additional activities may include, but are not limited to, the following:

Comforting patients in the labor, delivery, and recovery rooms; maintaining aseptic techniques; preparing for deliveries; cleaning up after deliveries to the extent of preparation for pickup and disposal of used linen, gloves, instruments, utensils, equipment, and waste; arranging sterile setup for deliveries; preparing patient for transportation to delivery room and recovery room; enforcing safety rules and standards; monitoring patients while in recovery.

Description

This cost center contains the direct expenses incurred in providing care to maternity patients in labor, delivery, and recovery rooms. Included as direct expenses are: salaries and wages, employee benefits, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Deliveries

Report the number of deliveries for all babies delivered in this cost center. Include in this count the number of multiple births and stillbirths. Count caesarean sections only when they are performed in delivery room. Caesarean sections performed in the surgical suite shall be included in the operating room statistics. Infants born outside the hospital building are not to be classified as deliveries. Do not count infants delivered in the Alternate Birthing Center.

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7420 SURGERY AND RECOVERY SERVICES

7421	Surgery - General (Major)
7422	Surgery - Organ Transplants
7423	Surgery - Open Heart
7424	Surgery - Neurology
7425	Surgery - Orthopedic
7426	Surgery - Minor
7427	Recovery Room Services
7429	Other Surgery Services

Function

Surgery and Recovery services are provided to inpatients (and outpatients when a common room is used for both inpatient and outpatient) by specifically trained nursing personnel who assist physicians in the performance of surgical and related procedures during and immediately following surgery. Additional activities may include, but are not limited to, the following:

Comforting patients in the operating room; maintaining aseptic techniques; scheduling operations in conjunction with surgeons; assisting surgeon during operations; preparing for operations; cleaning up after operations to the extent of preparation for pickup and disposal of used linen, gloves, instruments, utensils, equipment, and waste; assisting in preparing patients for surgery; inspecting, testing, and maintaining special equipment related to this function; preparing patient for transportation to recovery room; counting of sponges, needles, and instruments used during operation; enforcing of safety rules and standards; monitoring patient while recovering from anesthesia.

Description

This cost center contains the direct expenses incurred in providing surgery and recovery room services to patients. Included as direct expenses are: salaries and wages, employee benefits, supplies, purchased services, equipment depreciation/-leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Operating Minutes

The number of operating minutes is the difference between starting time (the beginning of anesthesia) and ending time (the end of anesthesia). If anesthesia is not administered, starting and ending times are defined as the beginning and end, respectively, of surgery. If the patient is to remain under general anesthesia after leaving the operating room, ending time occurs when the patient leaves the operating room. The number of total inpatient and outpatient operating minutes must be maintained.

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Additional Statistic: Number of Surgeries

One surgery is counted for each patient undergoing any number of surgical procedures performed during the same hospital appearance, while under general or local anesthesia. In those instances where a patient is administered anesthesia but the scheduled surgical procedure is not performed, one surgery is counted. The number of inpatient and outpatient surgeries by payor must be reported on page 4.2 of the Annual Hospital Disclosure Report. In addition, all outpatient surgeries must be included in the count of total outpatient visits on the annual and quarterly reports.

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7430

AMBULATORY SURGERY SERVICES

Function

Ambulatory Surgery Services are provided in a separately identifiable outpatient surgery room to outpatients by specifically trained nursing personnel who assist physicians in the performance of surgical and related procedures both during and immediately following surgery. This cost center does not include satellite ambulatory surgery services. Additional activities may include, but are not limited to, the following:

Comforting patients in the operating room; maintaining aseptic techniques; scheduling operations in conjunction with surgeons; assisting surgeon during operations; preparing for operations; cleaning up after operations to the extent of preparation for pickup and disposal of used linen, gloves, instruments, utensils, equipment, and waste; arranging sterile setup for operation; assisting in preparing patients for surgery; inspecting, testing and maintaining special equipment related to this function; preparing patient for transportation to recovery room; counting sponges, needles, and instruments used during operation; enforcing safety rules and standards; monitoring patient while recovering from anesthesia.

Description

This cost center contains the direct expenses associated with a separately identifiable outpatient surgery room. When a common operating room is used for both inpatients and outpatients, the direct costs for both must be accumulated in the Surgery and Recovery Services cost center. Included as direct expenses of the Ambulatory Surgery Services cost center are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/-rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Operating Minutes

The number of operating minutes is the difference between starting time (the beginning of anesthesia) and ending time (the end of anesthesia). If anesthesia is not administered, starting and ending times are defined as the beginning and end, respectively, of surgery. If the patient is to remain under general anesthesia after leaving the operating room, ending time occurs when the patient leaves the operating room. The number of total inpatient and outpatient operating minutes must be maintained.

Additional Statistic: Number of Surgeries

One surgery is counted for each patient undergoing any number of surgical procedures performed during the same hospital appearance, while under general or local anesthesia. In those instances where a patient is administered anesthesia but the scheduled surgical procedure is not performed, one surgery is counted. The number of inpatient and outpatient surgeries by payor must be reported on page 4.2 of the Annual Hospital Disclosure Report. In addition, all outpatient surgeries must be included in the count of total outpatient visits on the annual and quarterly reports.

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7450 ANESTHESIOLOGY

Function

Anesthesia services are rendered in the hospital by, or under the direction of, either a physician trained in Anesthesia or the operating surgeon. Additional activities may include, but are not limited to, the following:

Recording kind and amount of anesthetic administered; conducting physical examination of patients; observing patient's condition until all effects of the anesthesia have passed; obtaining laboratory findings before anesthetic is administered; administering treatment to patient's having symptoms of post-anesthetic complication; accompanying patient to recovery room or intensive care units; prescribing pre- and post-anesthesia medications; establishing and carrying out safeguards for administration of anesthetics.

Description

This cost center contains the direct expenses incurred in administering anesthetics under the direction of a physician. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Anesthesia Minutes

Anesthesia minutes are defined as the difference between starting time and ending time defined as follows:

Starting time is the beginning of general anesthesia.

Ending time is the end of general anesthesia.

The number of Minutes for Anesthesiology includes only actual anesthesia minutes related to administration of general anesthesia and does not include time related to surgery performed under local anesthesia, or with no anesthesia.

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7470 MEDICAL SUPPLIES SOLD TO PATIENTS

Function

This cost center contains the direct expenses related to the actual invoice cost of medical supplies sold to patients. All other non-chargeable supplies must be recorded to the using cost center. Shared costs such as those associated with requisitioning and issuing will be recorded in Central Services and Supplies and will be allocated to the various departments based on costed requisitions, through the overhead allocation pages of the annual disclosure report.

Description

This cost center contains the direct expense related to the actual invoice cost of medical supplies sold to patients.

Standard Unit of Measure: Number of Central Services and Supplies
Adjusted Inpatient Days

Total Medical Supplies		Inpatient (Census) Days
<u>Sold to Patients Revenue</u>	X	(exclude newborn days)
Inpatient Medical Supplies		
Sold to Patients Revenue		

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7480 DURABLE MEDICAL EQUIPMENT

7481 Durable Medical Equipment - Rented

7482 Durable Medical Equipment - Sold

Function

Durable medical equipment is equipment which can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury, and is appropriate for use in the home.

Description

This cost center contains the direct expenses incurred in purchasing or making durable medical equipment. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Adjusted Inpatient Days (excluding newborn days)

$$\frac{\text{Total Patient Revenue}}{\text{Inpatient Revenue}} \times \text{Inpatient (Census) Days (exclude newborn days)}$$

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7500 CLINICAL LABORATORY SERVICES

7501	Hematology
7502	Microbiology
7503	Chemistry
7504	Immunology (Serology)
7509	Other Clinical Laboratory Services

Function

This cost center performs diagnostic and routine laboratory tests in the fields of hematology, microbiology, chemistry, and immunology necessary for the diagnosis and treatment of hospital patients. Additional activities may include, but are not limited to, the following:

Transporting specimens from nursing floors and operating rooms; drawing blood samples; caring for laboratory animals and equipment; maintaining quality control.

Description

This cost center contains the direct expenses incurred in the performance of laboratory tests necessary for diagnosis and treatment. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Tests

Effective for fiscal years beginning on or after July 1, 1994, count each test for which the patient is separately charged. Do not count tests related to quality control standards, calibration standards, and specimen collection. Also do not count tests that are repeated. Count each panel of tests as one test.

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7520 PATHOLOGICAL LABORATORY SERVICES

- 7521 Autopsy
- 7522 Surgical
- 7523 Cytology
- 7529 Other Pathological Laboratory Services

Function

This cost center performs diagnostic and routine laboratory tests on tissues and cultures necessary for the diagnosis and treatment of hospital patients. Additional activities may include, but are not limited to, the following:

Mortuary operation; autopsy; transportation of specimens from nursing floors and operating rooms; care of laboratory animals and equipment; maintenance of quality control standards; preparation of samples for testing.

Description

This cost center contains the direct expenses incurred in the performance of diagnostic and routine tests on tissues and cultures. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Tests

Effective for fiscal years beginning on or after July 1, 1994, count each test for which the patient is separately charged. Do not count tests related to quality control standards, calibration standards, and specimen collection. Also do not count tests that are repeated. Count each panel of tests as one test.

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7540 BLOOD BANK

Function

The Blood Bank procures, receives, and stores a supply of whole blood and blood derivatives. Additional activities may include, but are not limited to, the following:

Processing and issuing of whole blood and blood derivatives (including plasma concentrates); the producing of blood derivatives from whole blood; recruiting of donors and collection of blood.

Description

This cost center contains the direct expenses incurred in maintaining a separate Blood Bank within the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation, lease/rental, other direct expenses, and transfers. Do not include in this cost center the expenses incurred in performing tests on blood (i.e., crossmatching, typing, etc.). These costs shall be charged to "Laboratories - Clinical".

When blood is purchased, cost (including Red Cross Administrative fees) is the amount paid. When processed blood is donated, cost is its fair market value at the date of donation and an offsetting credit is made to "Donated Commodities". The cost of blood (amount paid or fair market value) is charged to Blood Bank expense, or an inventory account if applicable, rather than debited to revenue or cleared through an agency account.

Standard Unit of Measure: Units of Blood Issued

Count the number of units of blood or blood derivatives issued to patients. A unit of blood is one bottle or package regardless of size. Do not count unused units of blood returned to stock.

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7560 ECHOCARDIOLOGY

Function

This cost center operates specialized equipment utilizing low energy sound waves to diagnose problems with the heart. The tests are typically performed by a technician, and the results are interpreted by a physician. Additional activities may include, but are not limited to, the following:

Wheeling portable equipment to patient's bedside; explaining test procedures to patient; operating echocardiograph equipment; inspecting, testing, and maintaining special equipment.

Description

This cost center contains the direct expenses incurred in performing echocardiographic examinations. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Procedures

Count each procedure or modality provided to a patient which generates a separate charge. Length of service has no impact on the number of procedures.

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7570 CARDIAC CATHETERIZATION SERVICES

7571 Electrophysiology

Function

The Cardiac Catheterization Services provides special diagnostic procedures such as catheterization required for care of patients with cardiac conditions.

Description

This cost center contains the direct expenses incurred in providing cardiac catheterization diagnostic examinations. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses and transfers.

Standard Unit of Measure: Number of Procedures

Count one cardiac catheterization procedure per visit regardless of the actual number of procedures performed during that visit and the method by which such procedures are charged.

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7590 CARDIOLOGY SERVICES

- 7591 Electrocardiology
- 7592 Stress Testing
- 7593 Cardiac Rehabilitation
- 7594 Holter Monitoring

Function

This cost center operates specialized equipment to record electromotive variations in actions of the heart muscle on an electrocardiograph for diagnosis. Other services performed include holter monitoring and use of a treadmill for stress testing and rehabilitative therapy. Additional activities may include, but are not limited to, the following:

Wheeling portable equipment to patient's bedside; explaining test procedures to patient; operating electrocardiograph equipment; inspecting, testing, and maintaining special equipment; attaching and removing electrodes from patient.

Description

This cost center contains the direct expenses incurred in performing electrocardiographic examinations. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

Cardiology Relative Values are determined by Relative Value Studies, Inc., and listed in the Manual, "Relative Values for Physicians," January 1998 Edition, published by St. Anthony Publishing, Inc. The units to be counted are the Technical Component units which are the Total Component (TC) units less the Professional Component (PC) units. Relative Value Units for unlisted, "RNE" (Relativity Not Established), and "BR" (By Report) procedures must be reasonably estimated on the basis of other comparable procedures or estimated by qualified personnel. The above publication may be obtained from St. Anthony Publishing, Inc., 11410 Isaac Newton Square, Suite 200, Reston, VA 22090, (800) 632-0123.

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7610 ELECTROMYOGRAPHY

Function

This cost center operates specialized equipment to record electrical potential variations on an electromyograph for diagnosis of muscular and nervous disorders. Additional activities may include, but are not limited to, the following:

Wheeling portable equipment to patient's bedside; explaining test procedures to patient; operating electromyographic equipment; inspecting, testing, and maintaining special equipment; attaching and removing electrodes from patients.

Description

This cost center contains the direct expenses incurred in providing electromyographic services. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Procedures

An EMG procedure is defined as one examination of a patient regardless of the number of pictures.

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7620 ELECTROENCEPHALOGRAPHY

Function

This cost center operates specialized equipment to record electromotive variations in brain waves on an electroencephalograph for diagnosis.

Description

This cost center contains the direct expenses incurred in performing electroencephalographic examinations. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Procedures

An EEG procedure is defined as one examination of a patient regardless of the number of tracings.

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7630 RADIOLOGY - DIAGNOSTIC

7631 Angiocardiology
7639 Other Radiology - Diagnostic

Function

This cost center provides diagnostic radiology services as required for the examination and care of patients under the direction of a qualified radiologist. Diagnostic radiology services include the taking, processing, examining, and interpreting of radiographs and fluorographs. This cost center must include costs associated with providing diagnostic services in peripheral and cerebro-vascular laboratories. Additional activities may include, but are not limited to, the following:

Consultation with patients and attending physician; radioactive waste disposal; storage of radioactive materials.

Description

This cost center contains the direct expenses incurred in providing diagnostic radiology services. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rental, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

Radiology Relative Values are as determined by Relative Value Studies, Inc. and listed in the Manual, "Relative Values for Physicians," January 1998 Edition, published by St. Anthony Publishing, Inc. The units to be counted are the Technical Component units which are the Total Component (TC) units less the Professional Component (PC) units. Relative Value Units for unlisted, "RNE" (Relativity Not Established), and "BR" (By Report) procedures must be reasonably estimated on the basis of other comparable procedures or estimated by qualified personnel. The above publication may be obtained from St. Anthony Publishing, Inc., 11410 Isaac Newton Square, Suite 200, Reston, VA 22090, (800) 632-0123.

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7640 RADIOLOGY - THERAPEUTIC

- 7641 Chemotherapy
- 7642 Radiation Therapy
- 7649 Other Radiology - Therapeutic

Function

This cost center provides therapeutic radiology services as required for the care and treatment of patients under the direction of a qualified radiologist. Therapeutic Radiology services include therapy by radium and radioactive substances. Additional activities may include, but are not limited to, the following:

Consultation with patients and attending physician; radioactive waste disposal; storage of radioactive materials.

Description

This cost center contains the direct expenses incurred in providing therapeutic radiology services. Included in these direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

Radiology Relative Values are as determined by Relative Value Studies, Inc. and listed in the Manual, "Relative Values for Physicians," January 1998 Edition, published by St. Anthony Publishing, Inc. The units to be counted are the Technical Component units which are the Total Component (TC) units less the Professional Component (PC) units. Relative Value Units for unlisted, "RNE" (Relativity Not Established), and "BR" (By Report) procedures must be reasonably estimated on the basis of other comparable procedures or estimated by qualified personnel. The above publication may be obtained from St. Anthony Publishing, Inc., 11410 Isaac Newton Square, Suite 200, Reston, VA 22090, (800) 632-0123.

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7650 NUCLEAR MEDICINE

7651	Diagnostic
7652	Therapeutic
7653	Therapeutic Radioisotope
7654	Radioactive Implants

Function

This cost center provides diagnosis and treatment by injectable or ingestible radioactive isotopes as required for the care and treatment of patients under the direction of a qualified physician. Additional activities may include, but are not limited to, the following:

Consultation with patients and attending physician; radioactive waste disposal; storage of radioactive materials.

Description

This cost center contains the direct expenses incurred in providing nuclear medicine services to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, purchased services, equipment depreciation/-leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

Nuclear Medicine Relative Values are as determined by Relative Value Studies, Inc. and listed in the Manual, "Relative Values for Physicians," January 1998 Edition, published by St. Anthony Publishing, Inc. The units to be counted are the Technical Component units which are the Total Component (TC) units less the Professional Component (PC) units. Relative Value Units for unlisted, "RNE" (Relativity Not Established), and "BR" (By Report) procedures must be reasonably estimated on the basis of other comparable procedures or estimated by qualified personnel. The above publication may be obtained from St. Anthony Publishing, Inc., 11410 Isaac Newton Square, Suite 200, Reston, VA 22090, (800) 632-0123.

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7660 MAGNETIC RESONANCE IMAGING

Function

This cost center provides non-invasive diagnostic imaging services produced through the use of magnetic fields. Magnetic Resonance Imaging services include taking, processing, examining and interpreting the image. Additional services include extensive consultation with the prospective patient. Qualified technicians perform the service, and the image is examined and interpreted by a Radiologist.

Description

This cost center contains the direct expenses incurred in providing magnetic resonance imaging services. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of MRI Minutes

Minutes are defined as the amount of time the patient spends in the machine.

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7670 ULTRASONOGRAPHY

Function

This cost center provides diagnostic services using low energy sound waves. This technique is non-invasive. The procedure is performed by a qualified technician and is interpreted by a physician. This excludes cardiac ultrasound which is accounted and reported in echocardiology.

Description

This cost center contains the direct expenses incurred in providing diagnostic ultrasonic services. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/- rentals, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

Ultrasonography Relative Values are as determined by Relative Value Studies, Inc. and listed in the Manual, "Relative Values for Physicians," January 1998 Edition, published by St. Anthony Publishing, Inc. The units to be counted are the Technical Component units which are the Total Component (TC) units less the Professional Component (PC) units. Relative Value Units for unlisted, "RNE" (Relativity Not Established), and "BR" (By Report) procedures must be reasonably estimated on the basis of other comparable procedures or estimated by qualified personnel. The above publication may be obtained from St. Anthony Publishing, Inc., 11410 Isaac Newton Square, Suite 200, Reston, VA 22090, (800) 632-0123.

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7680 COMPUTED TOMOGRAPHIC SCANNER

Function

The Computed Tomographic (CT) Scanner function provides computed tomographic scans of the head and other parts of the body.

Description

This cost center contains the direct expenses incurred in providing CT scans. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/-rentals, other direct expenses and transfers.

Standard Unit of Measure: Number of Procedures

Count each computed tomographic scanner procedure as one procedure. Count only those procedures which are charged for. A patient procedure is defined as the initial scan and any additional scans of the same anatomical area during a single visit.

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7710 DRUGS SOLD TO PATIENTS

Function

This cost center contains the direct expenses related to the actual invoice cost of drugs sold to patients (including I.V. solutions) and purchased pharmacy services and supplies from outside pharmacy. Expenses incurred for all non-chargeable drugs must be recorded in the using cost center. Shared costs such as those associated with requisitioning and issuing and other overhead costs will be recorded in Pharmacy and will be allocated to the various cost centers based on costed requisitions. This allocation will be performed on the cost allocation worksheets of the annual disclosure report.

Description

This cost center contains the direct expenses related to the actual invoice cost of drugs sold to patients.

Standard Unit of Measure: Number of Pharmacy Adjusted Inpatient Days

Total Drugs Sold to Patients Revenue	X	Inpatient (Census) Days (exclude newborn days)
Inpatient Drugs Sold to Patients Revenue		

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7720 RESPIRATORY THERAPY

Function

Respiratory Therapy is the administration of oxygen and other forms of therapy through respiration as prescribed by a physician. This function is performed by personnel specially trained to initiate, monitor, and evaluate patient reactions to the therapy. Additional activities may include, but are not limited to, the following:

Setting-up and operating various types of oxygen and other therapeutic gas and mist respiration equipment; transporting therapy equipment to patient's bedside; observing and instructing patient during therapy; visiting all assigned respiration therapy cases to insure physician's orders are being carried out; inspecting and testing therapy equipment; enforcing safety rules.

Description

This cost center contains the direct expenses incurred in the administration of oxygen and other forms of therapy through respiration. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Treatments

If a patient is on continuous (24 hour cycle) ventilator treatment or oxygen administration, count only one treatment per patient day, regardless of billing structure. If a patient is receiving therapy and is taken off, and placed back on therapy again, then you would count two treatments. Do not count a treatment for the set-up charge because this is not considered a procedure. Do not count and report the number of hours of treatment. Administering oxygen would be reported as one per day (24 hour cycle) regardless of service time.

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7730 PULMONARY FUNCTION SERVICES

Function

This cost center performs laboratory tests necessary for diagnosis and treatment of pulmonary disorders. Additional activities may include, but are not limited to, the following:

Transporting specimens from nursing floors and operating rooms;
maintaining quality control standards; preparing samples for testing;
operating and maintaining blood gas machines.

Description

This cost center contains the direct expenses incurred in the performance of laboratory tests necessary for diagnosis and treatment of pulmonary disorders. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Procedures

Count each Pulmonary Function procedure as one procedure. Count only those procedures which generate a separate charge to a patient. Length of service has no impact on the number of procedures.

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7740 RENAL DIALYSIS

Function

Renal Dialysis is the process of cleaning the blood by the use of an artificial kidney machine or other methods (Hemodialysis) or the introduction of dialysate into the peritoneal cavity where it is left several hours for the purpose of removing body waste products from the blood (peritoneal). Additional activities may include, but are not limited to, the following:

Wheeling portable equipment to patient's bedside; explaining procedures to patient; operating dialysis equipment; inspecting, testing, and maintaining special equipment.

Description

This cost center contains the direct expenses incurred in the Renal Dialysis department. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/- leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Hours of Treatment

The number of hours of treatment shall be the difference between the starting time and the ending time (rounded to the nearest ½ hour) defined as follows: starting time is the time when the physician or paramedic assumes control of the dialysis treatment. Ending time is the time when the physician or paramedic relinquishes control of the dialysis treatment.

Additional Statistic: Number of Renal Dialysis Outpatient Visits

A renal dialysis outpatient visit is counted for each appearance of a renal dialysis outpatient in the hospital for renal dialysis treatment, regardless of the length (number of hours) of treatment.

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7750 LITHOTRIPSY

Function

This cost center provides a non-invasive method for the treatment of kidney stones. A lithotripter generates shock waves outside the body to break up the stones in the urinary tract.

Description

This cost center contains the direct expenses incurred in providing lithotripsy. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/-rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Procedures

A procedure is defined as each treatment for which a separate charge is generated.

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7760 GASTRO-INTESTINAL SERVICES

- 7761 Endoscopy
- 7769 Other Gastro-Intestinal Services

Function

Gastro-Intestinal Services involve the examination, diagnosis, and treatment of patients with disease and/or injury to the gastro-intestinal tract. Procedures performed in this cost center include but are not limited to: colonoscopy, endoscopy, gastroscopy, esophagogastroduodenoscopy, sigmoidoscopy, and electrocoagulation. Additional activities may include, but are not limited to, the following:

Preparation of written diagnostic, evaluative and special reports; consultation with patient; and maintaining specialized equipment utilized in evaluation and treatment.

Description

This cost center contains the direct expenses incurred in providing gastro-intestinal services to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Procedures

Count each procedure provided to a patient which generates a separate charge.

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7770 PHYSICAL THERAPY

7771 Sportscore Medicine
7779 Other Physical Therapy

Function

The Physical Therapy cost center provides physical or corrective treatment of bodily or mental conditions by the use of physical, chemical and other properties of heat, light, water, electricity, sound, massage, therapeutic exercise under the direction of a physician and/or registered physical therapist. The physical therapist provides evaluation, treatment planning, instruction and consultation. Activities may include, but are not limited to, the following:

Application of manual and electrical muscle tests and other evaluative procedures; formulation and provision of therapeutic exercise and other treatment programs; organizing and conducting physical therapy programs upon physician referral or prescription; instructing and counseling patients, relatives, or other personnel; consultation with other health workers concerning a patient's total treatment program; assistance by aides to patients in preparing for treatment and performance of routine housekeeping activities of the physical therapy service.

Description

This cost center contains the direct expenses incurred in maintaining a physical therapy program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Sessions

A session is defined as a 30 minute increment, or portion of a 30 minute increment, consisting of evaluative and consultative procedures, tests and measures, treatment procedures and modalities, case conferences, or combinations thereof, for which a charge is made. For example, a visit charged in time increments for one hour is counted as two sessions. A visit charged in time increments for 45 minutes is also counted as two sessions. If a procedure cannot be charged in time increments, count each procedure as one. For group activities, count each patient participating in an activity of 30 minutes as one. Do not report the number of hours of therapy services.

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7780 SPEECH-LANGUAGE PATHOLOGY

Function

This cost center provides and coordinates services to persons with impaired functional communication skills. This includes the evaluation and management of any existing disorders of the communicative process centering entirely or in part on the reception and production of speech and language related to organic and/or nonorganic factors. Additional activities may include, but are not limited to, the following:

Preparation of written diagnostic, evaluative and special reports; provision of extensive counseling and guidance to communicatively-handicapped individuals and their families; and maintaining specialized equipment utilized in evaluation and treatment, such as auditory training and instruments and speech-production prostheses.

Description

This cost center contains the direct expenses incurred in maintaining a Speech-Language Pathology cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. Any expenses related to the sale of speech prostheses or other communication aids must not be included here, but reported in the Durable Medical Equipment cost center.

Standard Unit of Measure: Number of Sessions

Count each evaluation and each treatment session for which there is a charge as one session. For group activities, count as one session each patient participating in the session. Also included are sessions with home-bound patients.

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7790 OCCUPATIONAL THERAPY

Function

Occupational Therapy is the teaching of manual skills and independence in self-care to stimulate mental and emotional activity on the part of patients. Services include instruction of patients in prescribed academic subjects to prevent mental deconditioning, improvement of the patients' mental and physical condition, and aid in the attainment of knowledge and skills which will meet the patients' vocational objectives. Additional activities may include, but are not limited to, the following:

Counseling of patients' relatives and employers on a case and group basis; administering accreditation and other academic tests; instructing patients in technical aspects of work.

Description

This cost center contains the direct expenses incurred in maintaining an occupational therapy program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Sessions

A session is defined as a 30 minute increment, or portion of a 30 minute increment, consisting of evaluative and consultative procedures, tests and measures, treatment procedures and modalities, case conferences, or combinations thereof, for which a charge is made. For example, a visit charged in time increments for one hour is counted as two sessions. A visit charged in time increments for 45 minutes is also counted as two sessions. If a procedure cannot be charged in time increments, count each procedure as one. For group activities, count each patient participating in an activity of 30 minutes as one. Do not report the number of hours of therapy services.

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7800 OTHER PHYSICAL MEDICINE

7801 Audiology Services
7802 Recreational Therapy
7809 Other Physical Medicine

Function

This cost center contains the direct expense incurred in providing physical medicine services other than those required to be included in other specific cost centers. Examples include those sub-accounts listed above. Related revenues must be reported in Other Physical Medicine Revenue (Account 4800).

Description

This cost center contains the direct expenses incurred in other physical medicine cost centers as defined above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Not Applicable

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7820 ELECTROCONVULSIVE THERAPY

Function

This is a form of shock therapy that is typically used for the treatment of depression. Electric current is passed through the brain to induce unconsciousness and/or convulsions. The patient is generally given an anesthetic. Additional services may include administering a convulsant or muscle relaxant prior to therapy. The therapy is performed by a psychiatrist.

Description

This cost center contains the direct expenses incurred in maintaining a electroconvulsive therapy program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Treatments

Count as one treatment each shock therapy session.

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7830 PSYCHIATRIC/PSYCHOLOGICAL TESTING

Function

These services are provided by trained individuals, usually licensed psychologists, who perform testing to clarify or determine a patient's diagnosis, level of emotional and intellectual functioning, cognitive abilities and nature of psychopathology. In general, a range/battery of psychological tests are administered, usually consisting of standardized measures of intelligence (Weschler scales or Stanford Binet), and personality (e.g., Rorschach Inkblot Test, MMPI, TAT), and usually includes a clinical interview. The results of the psychological evaluation are presented in a report which not only addresses referral questions, but also makes recommendations concerning appropriate treatment. In some cases, such as mental retardation or organic mental disorder, more specific neuropsychological testing (e.g., Halstead-Reitan) may be recommended for a more detailed evaluation.

Description

This cost center includes the direct costs incurred in administering and interpreting psychiatric/psychological tests. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Sessions

A session is defined as each patient test.

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7840 PSYCHIATRIC INDIVIDUAL/GROUP THERAPY

Function

This cost center provides psychiatric and psychological services such as individual, group and family therapy to adults, adolescents and families.

Description

This cost center contains the direct expenses incurred in providing psychiatric/individual and group therapy services. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Sessions

Count each session for which there is a separate charge. For group sessions, count each patient participating in the session as one.

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7860 ORGAN ACQUISITION

7861	Heart Acquisition
7862	Kidney Acquisition
7863	Bone Marrow Acquisition
7869	Other Organ Acquisition

Function

This cost center acquires, stores, and preserves all human organs for the eventual transplantation. Only those costs not properly included in another functional cost center would be included in this cost center. The cost of the actual transplantation would be included in Surgery and Recovery.

Description

This cost center contains the direct expenses incurred in acquiring, storing and preserving human organs as defined above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Organs Acquired

Count each organ acquired as one unit of measure.

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7870 OTHER ANCILLARY SERVICES

7871	Peripheral Vascular Laboratory
7872	Positron Emission Tomography
7873	Treatment Room Services
7874	Sleep Laboratory
7875	Biofeedback Therapy
7876	Industrial Medicine
7877	Infertility Services

Function

This cost center contains the direct expense incurred in providing ancillary services other than those required to be included in other specific cost centers. Examples include those sub-accounts listed above. Related revenue must be reported in Other Ancillary Services Revenue (Account 4870).

Description

This cost center contains the direct expenses incurred in other ancillary cost centers as defined above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/-leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Not Applicable

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7900 PURCHASED INPATIENT SERVICES

Function

This cost center contains the direct expense incurred as a result of contracting out inpatient services to be performed by other hospitals. The purchasing hospital records all expenses for inpatient services (including all ancillary services rendered to those patients) performed by other hospitals (or other health care providers) on an arranged basis related to patients who are not formally admitted as inpatients of the purchasing hospital (See related Manual Sections 1221 and 1250). This situation may arise due to managed care contract requirements or the lack of appropriate medical technology at the purchasing hospital. Do not record or report the cost of purchased inpatient services as an offset (debit) to capitation premium revenue.

Description

This cost center contains the direct expenses incurred as a result of purchasing inpatient services from outside entities as defined above. Included as direct expense is purchased services.

Standard Unit of Measure: Purchased Inpatient Days

Number of patient days of care purchased from another hospital.

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7950 PURCHASED OUTPATIENT SERVICES

Function

This cost center contains the direct expense incurred as a result of contracting with other hospitals (or other health care providers) to provide outpatient services. The purchasing hospital records all expenses for outpatient services performed by other hospitals (or other health care providers) on an arranged basis related to patients who are not registered as outpatients of the purchasing hospital (See related Manual Sections 1222 and 1250). This situation may arise due to managed care contract requirements or the lack of appropriate medical technology at the purchasing hospital. Do not record or report the cost of purchased outpatient services as an offset (debit) to capitation premium revenue.

Description

This cost center contains the direct expenses incurred as a result of purchasing outpatient services from outside entities as defined above. Included as direct expense is purchased services.

Standard Unit of Measure: Not Applicable

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Research Costs

2420.4

8010 RESEARCH PROJECTS AND ADMINISTRATION

Function

The cost of overall administration, and management, and actual research carried on by the hospital is recorded in this cost center.

Description

This cost center contains the direct expenses incurred in performing and administering research activities. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: \$1,000 of Gross Patient Revenue

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Education Costs

2420.5

8210 EDUCATION ADMINISTRATIVE OFFICE

Function

The overall administration and management of all non-inservice educational programs conducted by the hospital is the responsibility of the Education Administrative Office.

Description

This cost center contains the direct expenses incurred in maintaining an Education Administrative Office which oversees all non-inservice education in the hospital. Administrative expenses relative to specific educational programs must be included in the cost center relating to each program (i.e., the direct expenses of an administrative office in the Diploma School of Nursing would be recorded in the Diploma School of Nursing cost center). Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure:

Full Time Equivalents - Educational Program Participants

The number of full time equivalent students in the Education Administrative Office is defined as the number of paid educational program months divided by 12. Partial months are to be counted as one when one-half or more of the month is worked, and not counted when less than half of the month is worked.

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8220 SCHOOL OF NURSING

Function

The School of Nursing is a school for educating Registered Nurses. Additional activities may include, but are not limited to, the following:

Selecting qualified nursing students; providing education in theory and practice conforming to approved standards; maintaining student personnel records; counseling of students regarding professional, personal, and educational problems; selecting faculty personnel; assigning and supervising students in giving nursing care to selected patients; and administering aptitude and other tests for counseling and selection purposes.

Description

This cost center shall be used to record the direct expenses incurred in operating a school of nursing for Registered Nurses. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Full Time Equivalents - Students

The number of full time equivalent students in the School of Nursing is defined as the number of paid student nurse months divided by 12. Partial months are to be counted as one when one-half or more of the month is worked, and not counted when less than half of the month is worked.

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8230 LICENSED VOCATIONAL NURSE PROGRAM

Function

The Licensed Vocational Nurse Program is a school for educating Licensed Vocational Nurses. Additional activities may include, but are not restricted to, the following:

Selecting qualified nursing students; providing education in theory and practice conforming to approved standards; maintaining student personnel records; counseling of students regarding professional, personal, and educational problems; selecting faculty personnel; assigning and supervising students in giving nursing care to selected patients; administering aptitude and other tests for counseling and selection purposes.

Description

This cost center contains the direct expenses incurred in operating a Licensed Vocational Nurse program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Full Time Equivalents - Students

The number of full time equivalent students in the Licensed Vocational Nurse Program is defined as the number of paid student nurse months divided by 12. Partial months are to be counted as one when one-half or more of the month is worked, and not counted when less than half of the month is worked.

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8240 MEDICAL POSTGRADUATE EDUCATION

Function

A Medical Postgraduate Education program provides an organized program of medical postgraduate clinical education to residents (including interns) and fellows. The education function may be purchased from another facility. The cost would be recorded as a purchased service. Additional activities may include, but are not restricted to, the following:

Selecting qualified students; providing education in theory and practice conforming to approved standards; maintaining student personnel records; counseling of students regarding professional, personal, and educational problems; and assigning and supervising students.

Description

This cost center shall be used to record the direct expenses incurred in providing an organized program of medical postgraduate clinical education. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. All salaries or stipends paid to residents (including interns) and fellows must be reflected in this cost center, in the "Other Salaries and Wages" natural expense classification (.09).

Standard Unit of Measure: Number of Full Time Equivalent Students

The number of full time equivalent students in Medical Postgraduate Education programs is defined as the number of paid residency/fellowship months divided by 12. Partial months are to be counted as one when one-half or more of the month is worked and not counted when less than half of the month is worked.

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8250 PARAMEDICAL EDUCATION

Function

Paramedical Education is the provision of organized programs of medical clinical education other than for nurses (RN and LVN) and doctors. Additional activities may include, but are not restricted to, the following:

Selecting qualified students; providing education in theory and practice conforming to approved standards; maintaining student personnel records; counseling students regarding professional, personal, and educational problems; selecting faculty personnel; assigning and supervising students in giving medical care to selected patients; and administering aptitude and other tests for counseling and selection purposes.

Description

These cost centers contain the direct expenses relative to operating medical education programs other than nursing and medical postgraduate programs, such as a School of Medical Technology, School of Radiology Technology, Dietetic Education program, etc. A separate cost center must be established for each program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/-rentals, other direct expenses, and transfers.

Standard Unit of Measure: Full Time Equivalents - Students

The number of full time equivalent students in the Paramedical Education is defined as the number of paid paramedical student months divided by 12. Partial months are to be counted as one when one-half or more of the month is worked, and not counted when less than half of the month is worked.

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8260 STUDENT HOUSING

Function

Student Housing is the maintenance of residences for students participating in educational programs carried on by the hospital.

Description

This cost center contains the direct expenses incurred in providing residences for students involved in educational programs carried on by the hospital. Included in these direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/-rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Square Feet

Record the number of gross square feet assigned to student housing. For areas converted to student housing (or from student housing to another cost center) during the year, a weighted average of the number of gross square feet times the percent of the year occupied must be counted.

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8290 OTHER HEALTH PROFESSION EDUCATION

Function

Other Health Profession Education includes the provision of organized educational programs related to revenue producing cost centers not included elsewhere.

Description

These cost centers shall be used to record the direct expenses of non-inservice educational programs related to revenue producing cost centers. The expenses of providing organized educational programs related to non-revenue producing cost centers, such as a Hospital Administrator or Social Worker Program, must be recorded in the related non-revenue producing cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Full Time Equivalents - Students

The number of full time equivalent students in the Other Health Profession Education is defined as the number of paid other health profession education months divided by 12. Partial months are to be counted as one when one-half or more of the month is worked, and not counted when less than half of the month is worked.

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General Services

2420.6

8310 PRINTING AND DUPLICATING

Function

This cost center provides centralized printing and duplication of forms, reports, and other printed matter used in the hospital.

Description

This cost center shall contain the direct expenses incurred in the operation of a Printing and Duplicating department. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. (Note: the cost of operation of copy machines not used in the printing and duplicating cost center shall be included as an expense of the using cost center. Further, the costs of centralized printing and duplication services may not be charged to the using cost center.)

Standard Unit of Measure: Number of Reams of Paper

Count the number of reams of paper used for all printing and duplicating machines. A ream is 500 sheets of paper.

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8320 KITCHEN

Function

A center for recording all common (or shared) costs of procurement, storage, processing, and delivery of food and nourishments to patients, employees, and visitors.

Description

This cost center contains all food preparation expenses which are not directly identifiable with either Dietary or Non-Patient Food Services (Cafeteria). Examples include depreciation of kitchen equipment if a common kitchen is used for both Dietary and Non-Patient Food Services, salaries of cooks who prepare food for both cost centers, common maintenance costs, common food costs, common minor equipment costs, common administrative costs, etc. These common costs shall be accumulated in this cost center and distributed (preferably on a monthly basis) to the Dietary and Non-Patient Food Services cost centers, based upon the ratio of number of meals served in each cost center. A detailed explanation of the method to be used in computing the number of meals served in Non-Patient Food Services is included in the explanation of the Non-Patient Food Services Standard Unit of Measure.

Standard Unit of Measure: Not Applicable

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8330 NON-PATIENT FOOD SERVICES

- 8331 Home Delivered Meals
- 8332 Guest Meals
- 8334 Catered Meal Services
- 8339 Other Non-Patient Food Services

Function

Non-Patient Food Service include the procurement, storage, processing, and delivery of food to employees and other non-patients in compliance with Public Health regulations. Includes, but is not limited to, catered services, meals-on-wheels, board member meals and guest trays.

Description

This cost center contains all directly identifiable expenses incurred in preparing and delivering food to employees and other non-patients. Do not transfer costs to using cost center even if identifiable. Included in these direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. Also included is the Non-Patient Food Service's share of common costs of the Non-Patient Food Service and Dietary Centers, which may be accumulated in the Kitchen cost center (8320) and distributed, preferably on a monthly basis.

Standard Unit of Measure: Equivalent Number of Meals Served

To obtain an equivalent meal in a pay cafeteria, divide total cafeteria revenue by the average selling price of a full meal. The average full meal must include meat, potato, vegetable, salad, beverage, and dessert. When there is a selection of entrees, desserts, and so forth, that are available at different prices, use an average in calculating the selling price of a full meal. Count a free meal served to a non-patient as a full meal.

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8340 DIETARY

Function

Dietary includes the procurement, storage, processing and delivery of food and nourishments to patients in compliance with Public Health regulations and physicians' orders. Additional activities may include, but are not limited to, the following:

Teaching patients and their families nutrition and modified diet requirements; determining patient food preferences as to type and method of preparation; preparing selective menus for various specific diet requirements; preparing or recommending a diet manual, approved by the medical staff, for use by physicians and nurses; and delivering and collecting food trays for meals and nourishments.

Description

This cost center contains the direct expenses incurred in preparing and delivering food to patients (including formula for infants). Included as expenses would be salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. Also included is Dietary's share of common costs of the Non-Patient Food Service and Dietary Centers, which may be accumulated in the Kitchen cost center (8320) and distributed, preferably on a monthly basis.

Standard Unit of Measure: Number of Patient Meals

Count only regularly scheduled meals. Exclude snacks and fruit juices served between regularly scheduled meals and formulas prepared for infants.

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8350 LAUNDRY AND LINEN

Function

Laundry and Linen performs the storing, issuing, mending washing, and processing of in-service linens. The laundering of clothing owned by the hospital or its employees is charged to this cost center. The laundering services include uniforms, special linens, and disposable linen substitutes.

Description

This cost center shall contain the direct expenses incurred in providing laundry and linen services for hospital use, including student and employee quarters. Costs of disposable linen must be recorded in this cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Dry and Clean Pounds Processed

Record the weight of linen processed for the hospital's use plus the equivalent weight of disposable linen substitute used. Linen is weighed after it has been cleaned and processed. Include uniforms and linen from personnel quarters and employee housing.

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8360 SOCIAL WORK SERVICES

Function

The Social Work Services cost center obtains, analyzes, and interprets social and economic information to assist in diagnosis, treatment, and rehabilitation of patients. These services include counseling of staff and patients in case units and group units; participation in development of community social and health programs and community education. Additional activities may include, but are not limited to, the following:

Interviewing of patients and relatives to obtain social history relevant to medical problems and planning; interpreting problems of social situations as they relate to medical condition and/or hospitalization; arranging for post discharge care of chronically ill (discharge planning); collecting and revising information on community health and welfare resources.

Description

This cost center contains the direct expenses incurred in providing social services to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/-leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Personal Contacts

Each face to face consultation with or about a patient by a social worker shall count as one personal contact. For example, a personal interview with the patient's relative would count as one personal contact as would a visit to the patient's room. Interviews or other contacts made by telephone would not count as a personal contact.

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8370 CENTRAL TRANSPORTATION

Function

Central Transportation is the transporting of patients between services in and about the hospital. This does not include the transportation of patients to the hospital.

This cost center shall contain the direct expenses incurred in central patient transportation only if there is an established central patient transportation department. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses, and transfers. These costs shall then be reclassified to Daily Hospital Services based on the ratio of the number of patients transported for each Daily Hospital Services cost center to the total patients transported for all Daily Hospital Services cost centers. If the central patient transportation function is performed by the ancillary cost centers, these costs shall also be reclassified to Daily Hospital Services. See Section 5043 for reclassification details.

Standard Unit of Measure: Not Applicable

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8380 CENTRAL SERVICES AND SUPPLIES

Function

Central Services and Supplies prepares and issues medical and surgical supplies and equipment to patients and to other cost centers. Additional activities may include, but are not limited to, the following:

Requisitioning and issuing appropriate supply items required for patient care; preparing sterile irrigating solutions; collecting, assembling, sterilizing, and redistributing reusable items; cleaning, assembling, maintaining, and issuing portable apparatuses.

Description

This cost center contains the direct expenses incurred in preparing and issuing medical and surgical supplies and equipment to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. The cost of non-chargeable supplies and equipment issued to other cost centers shall be transferred to the using cost centers, preferably on a monthly basis. The cost of patient chargeable supplies must be recorded in Medical Supplies Sold to Patients (Account 7470). If a central Materials Management Department, which provides the joint function of Purchasing, Stores, and Central Services and Supplies, is maintained, the costs of the department shall be reclassified to Central Services and Supplies and Purchasing.

Standard Unit of Measure: Number of Central Services and
Supplies Adjusted Inpatient Days

Total Medical Supplies	X	Inpatient (Census) Days
<u>Sold to Patients Revenue</u>		(exclude newborn days)
Inpatient Medical Supplies		
Sold to Patients Revenue		

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8390 PHARMACY

Function

This cost center procures, preserves, stores, compounds, manufactures, packages, controls, assays, dispenses, and distributes medications (including I.V. solutions) for in - and outpatients under the jurisdiction of a licensed pharmacist. Pharmacy services include the maintaining of separate stocks of commonly used items in designated areas. Additional activities may include, but are not limited to, the following:

Development and maintenance of formulary(s) established by the medical staff; consultation and advice to medical staff and nursing staff on drug therapy; adding drugs to I.V. solutions; determining incompatibility of drug combinations; stocking floor drugs and dispensing machines.

Description

This cost center contains the direct expenses incurred in maintaining a pharmacy under the jurisdiction of a licensed pharmacist. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. The cost of non-chargeable pharmaceuticals issued to other cost centers shall be transferred to the using cost centers, preferably on a monthly basis. The cost of patient chargeable drugs must be charged to Drugs Sold to Patients (Account 7710).

Standard Unit of Measure: Number of Pharmacy Adjusted Inpatient Days

Total Drugs Sold to Patients Revenue Inpatient Drugs Sold to Patients Revenue	X	Inpatient (Census) Days (exclude newborn days)
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8400 PURCHASING AND STORES

Function

Purchasing includes the procuring of supplies, equipment, and services necessary to hospital operations, the receipt of supplies and materials from vendors and their routing and distribution to specific using areas, and the central storage of all non-pharmaceutical supplies and materials prior to their issue to using departments. Additional activities may include, but are not restricted to, the following:

Receipt and processing of requisitions; monitoring of perpetual supply items; obtaining of quotes from selected vendors; and monitoring of receipt of supplies.

Description

This cost center shall contain the direct expenses incurred in procuring supplies, equipment, and services necessary to hospital operations. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: \$1,000 of Gross Non-Capitalized Purchases that pass through the purchasing department.

Divide total gross purchases, less capitalized purchases, by 1,000. Include only purchases routed through the Purchasing department. Exclude from gross purchases the cost of purchased services.

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GROUNDS

Function

The Grounds cost center is responsible for maintaining the grounds of the institution, such as landscaped and paved areas, streets on the property, sidewalks, fenced areas and fencing, external recreation areas, and parking facilities.

Description

This cost center shall include the direct expenses incurred in maintaining the grounds of the institution. This category of maintenance has been separated from other activities because its costs have no specific relationship to the size of, or activities performed within, the institution. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Square Feet of Ground Space

The number of square feet of ground space is defined as the total number of square feet of the premises, less the area occupied by the physical plant (one acre equals 43,560 square feet).

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SECURITY

Function

The Security cost center maintains the safety and well-being of hospital patients, personnel, and visitors while at the hospital's facilities and protects the hospital's facilities.

Description

This cost center shall include the direct expenses incurred in maintaining the safety and well-being of hospital patients, employees, and visitors. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Hospital FTE Employees

To calculate the number of hospital full-time equivalent employees, sum all hours for which employees were paid (whether worked or not) during the year and divide by 2,080.

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8430

PARKING

Function

Parking includes the provision of parking facilities to patients, employees, and visitors.

Description

This cost center shall contain the direct expenses of parking facilities owned and/or operated by the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Square Feet of Parking Area

For parking structures and parking lots, count the number of gross square feet. That is, total area including common areas (walkways, curbs, elevator shafts, etc.).

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8440 HOUSEKEEPING

Function

This cost center is responsible for the care and cleaning of the interior physical plant, including the care (washing, waxing, stripping) of floors, walls, ceilings, partitions, windows (inside and outside), furniture (stripping, disinfecting, and making beds), fixtures (excluding equipment) and furnishings, and emptying of room trash containers, as well as the costs of similar services purchased from outside organizations.

Description

This cost center shall contain the direct expenses incurred by the unit responsible for maintaining general cleanliness and sanitation throughout the hospital and other areas serviced (such as student and employee quarters). Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Square Feet Serviced

Square feet serviced is the interior floor area routinely serviced by housekeeping personnel.

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8450 PLANT OPERATIONS

Function

Plant Operations includes the maintenance, production, acquisition, transmission, and service of utilities such as heat, light, water, air conditioning, and air treatment. Additional activities may include, but are not restricted to, the following:

Trash disposal; boiler operation and maintenance; service and maintenance of water treatment facilities; drainage systems and utility transmission systems, including all maintenance performed under contract.

Description

This cost center contains the direct expenses incurred in the operation of the hospital plant and equipment. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Gross Square Feet

Gross square feet is defined as the total floor area of the plant including common areas (hallways, stairways, elevators, lobbies, closets, etc.).

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8460

PLANT MAINTENANCE

Function

Plant Maintenance includes the maintenance and repair of buildings, parking facilities, and all equipment, except for equipment for generating or producing utilities; painting; elevator maintenance; vehicle maintenance; and performance of minor renovation of buildings and equipment. Additional activities include, but are not restricted to, the following:

Technical assistance on equipment purchases and installation; bio-medical engineering; coordinating construction; establishing priorities for repairs and utility projects.

Description

NOTE: The cost of significant, non-routine plant maintenance and repairs assignable to a single cost center, including direct expenses charged to plant maintenance, have to be transferred to that cost center. For interdepartmental transfers use the natural classification on expenses .91 - .98; do not use .62.

This cost center shall contain only the direct expenses which are not material and directly identifiable to other cost centers incurred in the maintenance of the hospital plant and equipment. The costs of significant, non-routine building and equipment maintenance and repair which can be directly identified to a specific cost center must be transferred to that cost center (preferably monthly). Thus, the only expenses remaining in this cost center will be those maintenance expenses of a general nature. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. A work order system must be developed in each hospital so that accurate determination of repair and maintenance costs applicable to specific departments will be possible.

Standard Unit of Measure: Number of Gross Square Feet

Gross square feet is defined as the total floor area of the plant including common areas (hallways, stairways, elevators, lobbies, closets, etc.).

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8470 COMMUNICATIONS

Function

The Communications cost center operates the communications systems within and outside the hospital including the telephone system, radio communications systems, public address systems, closed circuit television, messenger services, fax transmission, and mail processing. The cost of installation and repairs to the phone system and pagers/beepers that can not be directly assigned to a cost center is charged to communications.

Description

This cost center shall include the direct expenses incurred in carrying on communications (both in and out of the hospital), including the telephone switchboard and related telephone services, messenger activities, internal information systems, and mail services. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Average Number of Hospital Employees

This includes part-time as well as full-time employees, but does not include non-paid workers, volunteers, or others who do not receive a check. Also excludes registry nurses and other temporary help agency personnel.

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8480 DATA PROCESSING

Function

The Data Processing cost center performs the operation of the hospital's electronic data processing system, including key-entering of input, storage and safeguarding of data, operating data processing equipment, data processing job scheduling, distributing output, and identifying and solving hardware and software problems.

Description

This cost center shall contain the costs incurred in operating an electronic data processing center. Personal computers and related hardware must be charged to the using cost center if there is a Local Area Network (LAN) charge the file server to the data processing cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. Expenses incurred in the operation of terminals of the EDP center throughout the hospital shall be included in the Data Processing cost center. However, outside service bureau costs directly chargeable to a specific nursing or ancillary cost center shall be included in that specific cost center in the "Purchased Services - Other" natural classification (.69). Outside service bureau costs benefiting more than one cost center shall be included in the Data Processing cost center.

Standard Unit of Measure: \$1,000 of Gross Patient Revenue

Gross patient revenue divided by 1,000.

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8490 OTHER GENERAL SERVICES

8491 Shuttle/Courier Services

Function

This cost center contains the direct expense incurred in providing general services other than those required to be included in other specific cost centers. Examples include the above sub-account. Shuttle/Courier services involve the use of a van or other non-medical vehicle to transport non-patients or specimens to and from the hospital.

Description

This cost center contains the direct expenses incurred in the other general cost center as defined above. Included as direct fees are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/- rentals, other direct expenses, and transfers.

Standard Unit of Measure: Not Applicable

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Fiscal Services

2420.7

8510 GENERAL ACCOUNTING

Function

This cost center performs general accounting (i.e., non-patient billing and accounting) activities of the hospital such as the preparation of ledgers, budgets and financial reports, payroll accounting, accounts payable accounting, plant and equipment accounting, inventory accounting, non-patient accounts receivable accounting (tuition, sales to other institutions), etc.

Description

This cost center shall include the direct expenses incurred in providing the general accounting requirements of the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Average Number of Hospital Employees

This includes part-time as well as full-time employees, but does not include non-paid workers, volunteers, or others who do not receive a check. Also excludes registry nurses and other temporary help agency personnel.

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8530 PATIENT ACCOUNTING

Function

The processing of patient charges, including processing charges to patients' accounts, preparing claims, and other patient-related billing and accounting activities, is handled by this cost center.

Description

This cost center shall include the direct expenses incurred in patient-related billing and accounting activities. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: \$1,000 of Gross Patient Revenue

Gross patient revenue divided by 1,000.

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8550 CREDIT AND COLLECTION

Function

The extension of credit and collection of accounts receivable is the responsibility of this cost center. Additional activities include interviewing patients and others relative to the extension of credit, checking references, and using of outside collection agencies, and providing cashier services.

Description

This cost center shall include the direct expenses incurred in extending credit and collecting accounts. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

NOTE: Do not; include "Interest Income" from outstanding accounts receivable. These revenue must be charged to Finance Charges on Patient Accounts Receivable (Account 5520).

Standard Unit of Measure: \$1,000 of Gross Patient Revenue

Gross patient revenue divided by 1,000.

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8560

ADMITTING

Function

The admitting of patients for inpatient hospital services including filling out admission forms, scheduling admission times, accompanying patients to rooms or service areas after admission, and arrangement of admission details is performed by this cost center.

Description

This cost center shall include the direct expenses incurred in operating all general inpatient admitting offices. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Admissions

Record the number of patients admitted to Daily Hospital Services. Exclude nursery units as well as intrahouse transfers.

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8570 OUTPATIENT REGISTRATION

Function

The registration of patients for outpatient services including filling out admission forms, scheduling admission times, and arrangement of admission details is performed by this cost center.

Description

This cost center shall include the direct expenses incurred in operating all general outpatient admitting offices. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Registrations

Record only once the number of persons registered, no matter how many services a patient may receive during that registration.

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8590 OTHER FISCAL SERVICES

Function

This cost center contains the direct expense incurred in providing fiscal services other than those required to be included in other specific cost centers.

Description

This cost center contains the direct expenses incurred in the other fiscal cost center as defined above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Not Applicable

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Administrative Services

2420.8

8610 HOSPITAL ADMINISTRATION

Function

Hospital Administration performs overall management and administration of the institution.

Description

This cost center contains the direct expenses associated with the overall management and administration of the institution. Also, expenses which are not assignable to a particular cost center must be included here. Expenses such as corporate development, financial planning and internal audit must be included here. However, care must be taken to ascertain that all costs included in this cost center do not properly belong in a different cost center. Expenses chargeable to hospital administration do not include legal fees incurred in connection with the purchase of property (which must be capitalized), nor fund raising costs which must be included in Public Relations (Account 8630). Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. Also include in this cost center assessments paid to the Office of Statewide Health Planning and Development.

Standard Unit of Measure: Number of Hospital FTE Employees

To calculate the number of hospital full-time equivalent employees, sum all hours for which employees were paid (whether worked or not) during the year and divide by 2,080.

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8620 GOVERNING BOARD EXPENSE

Function

Costs incurred in connection with meetings of the Governing Board and costs of the Governing Board in connection with their hospital-related activities, such as travel and fees paid for special seminars or courses, are maintained in the cost center.

Description

This cost center shall contain the direct expenses incurred in connection with the activities of the hospital's Governing Board. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses and transfers.

Standard Unit of Measure: \$1,000 of Total Operating Revenue

Total operating revenue divided by 1,000. Total operating revenue is defined as the sum of gross patient revenue plus total other operating revenue.

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8630 PUBLIC RELATIONS

Function

Public Relations furnishes information for public use in maintaining the hospital's position in the community, as well as carrying out fund-raising activities such as special luncheons and other meetings, and special mailings.

Description

This cost center contains the direct expenses incurred in the public relations/community relations function and expenses associated with fund-raising (both restricted and unrestricted). Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Transfers to cover restricted fund-raising expenses shall be credited to Account 5790 Transfers From Restricted Funds For Other Operating Expenses.

Standard Unit of Measure: \$1,000 of Total Operating Revenue

Total operating revenue divided by 1,000. Total operating revenue is defined as the sum of gross patient revenue plus total other operating revenue.

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8640 MANAGEMENT ENGINEERING

Function

Management Engineering assists hospital administrators in their managerial function. The management engineer performs a wide variety of services, such as charting the flow of patients through the daily service wards and projecting average daily census for budgetary purposes.

Description

This cost center contains the direct expenses incurred by the management engineering function. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/-leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Hospital FTE Employees

To calculate the number of hospital full-time equivalent employees, sum all hours for which employees were paid (whether worked or not) during the year and divide by 2,080.

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8650 PERSONNEL

Function

Personnel provides adequate staffing of hospital departments and maintains employee satisfaction and morale. Activities include recruitment, employee selection, salary and wage administration, fringe benefit program administration, and procurement of temporary help (including fees paid to temporary help agencies).

Description

This cost center shall be used to record the direct expenses incurred in carrying out the personnel function of the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Average Number of Hospital Employees

This includes part-time as well as full-time employees, but does not include non-paid workers, volunteers, or others who do not receive a check. Also excludes registry nurses and other temporary help agency personnel.

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8660 EMPLOYEE HEALTH SERVICES

Function

The overall management and administration of medical services to employees including scheduling of visits, record-keeping relative to employee visits, and pre-employment and post-illness employee physicals is performed by this cost center.

Description

This cost center shall contain the direct expenses incurred in operating an employee health services office or program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. However, the discounts allowed employees for medical services and supplies provided by the hospital must not be included in this cost center, but must be recorded in the Policy Discounts account (Account 5970).

Standard Unit of Measure: Number of Hospital FTE Employees

To calculate the number of hospital full-time equivalent employees, sum all hours for which employees were paid (whether worked or not) during the year and divide by 2,080.

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8670

AUXILIARY GROUPS

Function

Costs incurred in connection with hospital-related auxiliary groups including coordinator of auxiliary group activities and special meetings of auxiliary groups conducted by the hospital are maintained in this cost center.

Description

This cost center contains the direct expenses incurred in connection with hospital auxiliary or volunteer groups. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Volunteer Hours

Count the number of hours of volunteer service donated to the hospital. Do not count paid employees.

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8680 CHAPLAINCY SERVICES

Function

Chaplaincy Services includes the maintenance of a chapel for patients and visitors.

Description

This cost center contains the direct expense incurred in maintaining a chapel for patients and visitors. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient (Census) Days

Report patient (census) days of care for all patients admitted to the hospital. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient (census) day.

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8690 MEDICAL LIBRARY

Function

The Medical Library procures, stores, indexes, classifies, annotates, and abstracts books, catalogs, journals, and other related published materials principally for medical staff use, and reviews library records for completeness and compliance with established standards.

Description

This cost center contains the direct expenses incurred in maintaining a medical library. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/-leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Physicians on Active Staff

Active medical staff is defined as those hospital-based and non-hospital based physicians who are voting members of, and can hold office in, the Medical Staff organization of the hospital.

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8700 MEDICAL RECORDS

Function

Medical Records includes the maintenance of a records system for the use, transcription, retrieval, storage, and disposal of patient medical records., and the production of indexes, abstracts, and statistics for hospital management and medical staff uses. Cost associated with a tumor registry must be included in this cost center.

Description

This cost center contains the direct expenses incurred in maintaining the medical records function. Also, costs associated with microfilming of medical records shall be included in this account. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Adjusted Patient Days

<u>Total Patient Revenue</u>	X	Number of Patient (Census)
Total Inpatient Revenue		Days (excluding newborns)

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8710 MEDICAL STAFF ADMINISTRATION

Function

This center is used to record certain general expenses associated with the medical staff administration, such as the salary of the Chief of the Medical Staff and assigned non-physician employees. The direct expenses incurred in providing medical photography and illustration services are also included in this cost center.

Description

This cost center contains the direct expenses associated with the medical staff (as described above) and medical photography and illustration services. Included as direct expenses are: salaries and wages, employee benefits, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. Residents' salaries (or stipends) must not be included here, but rather in the applicable education cost center. Compensation paid to Chief(s) of Service(s) as well as other physicians must not be included here, but rather in the applicable cost center.

NOTE: Expenses for physicians assigned to the daily hospital services cost centers must be included in the applicable daily hospital services cost centers instead of this cost center and reported on report page 15.

Standard Unit of Measure: Number of Physicians on Active Staff

Active medical staff is defined as those hospital-based and non-hospital based physicians who are voting members of, and can hold office in, the Medical Staff organization of the hospital.

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8720 NURSING ADMINISTRATION

Function

Nursing Administration performs the administration and supervision of the nursing function in the hospital including scheduling and transfer of nurses among the services and units, nursing staff supervision, evaluation, and discipline.

Description

This cost center shall contain the direct expenses associated with nursing administration. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/- leases/rentals, other direct expenses, and transfers. Supervisors assigned to specific cost centers shall be included in those cost centers on a direct basis.

The salaries, wages, and fringe benefits paid float personnel shall be recorded in the cost center in which they work. This may be done directly, or they may be recorded originally in a float personnel cost center and distributed (preferably at the end of each payroll period) to using cost centers based upon hours worked. If the latter method is used, all salaries, wages, and fringe benefits of float personnel must be transferred out of the "Float Personnel" cost center - any down time would be allocated together with actual hours worked. Scheduling and other administrative functions relative to float personnel are considered costs of Nursing Administration.

Standard Unit of Measure: Average Number of Nursing Service
Personnel

The average number of nursing service personnel shall include RNs, LVNs, aides, orderlies, ward clerks, and others under the supervision of Nursing Administration, including registry nurses.

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8730 NURSING FLOAT PERSONNEL

Function

This center is used to record expenses of nursing personnel who serve in more than one department on a "float" basis.

Description

This cost center contains the salaries and employee benefits of nursing personnel who serve in more than one department on a "float" basis. These costs shall be distributed (preferably on a monthly basis) to the cost centers in which these personnel work, on the basis of the number of payroll hours spent in each cost center.

Standard Unit of Measure: Not Applicable

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8740 INSERVICE EDUCATION - NURSING

Function

Inservice Education - Nursing is responsible for continuing education to hospital-employed nursing personnel (e.g. RN's and LVN's) including regularly scheduled classes, in-house seminars, and special training sessions.

Description

This cost center shall contain the direct expenses incurred in conducting a nursing inservice education program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. If hospital employees work part-time in the inservice education program and part-time in other nursing activities, their salaries, wages, and fringe benefits shall be separated based upon number of hours spent in each activity, and distributed to the appropriate cost centers, preferably after each payroll period.

This cost center shall not include costs related to inservice student time. These costs must remain in the department in which the student works.

Standard Unit of Measure: Number of Hours of Nursing
Inservice Education

Count the number of hours spent by all hospital employees involved in inservice nursing education. Only count the actual classroom time of the facility's in-house nursing staff and in-house instructors. This would include the instructor preparation time, and the actual classroom time of the student, but not the students study time.

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8750 UTILIZATION MANAGEMENT

- 8751 Utilization review
- 8752 Quality Assurance
- 8753 Infection Control
- 8754 Risk Management

Function

This cost center includes those activities involved in the monitoring and improvement of patient care. The cost center typically includes utilization review, quality assurance, infection control, and risk management. Each of these activities involves screening some aspect of patient care, analyzing patient care data, implementing corrective action when required, monitoring care to determine whether issues have been resolved. Examples of these activities may include, but are not limited to, the following:

Utilization and peer review activities and programs; quality assurance programs including generic screening, surgical case review, morbidity/mortality review, drug and blood utilization; those activities involved in the identification and prevention of infection; and identification of areas of risk to hospital.

Description

This cost center contains the direct expenses incurred in providing utilization management. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Number of Admissions

Count each admission into a daily hospital service. Exclude nursery units as well as inhouse transfers.

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8770 COMMUNITY HEALTH EDUCATION

Function

This cost center contains the direct expense incurred in providing health education to the community. Examples include sponsoring courses in childbirth preparation, stress management, hazards of smoking, physical fitness programs, etc.

Description

This cost center contains the direct expenses incurred in providing community health education services. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers. Examples of direct expenses include the cost of materials used to promote and conduct educational seminars and/or mailings.

Standard Unit of Measure: Number of Participants

Count each time an individual participates in a single education event as one participant.

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8790 OTHER ADMINISTRATIVE SERVICES

- 8791 Medical Information Services
- 8792 Family Support Services
- 8793 Employee Housing

Function

This cost center contains the direct expense incurred in providing administrative services other than those required to be included in other specific cost centers. Examples include the above sub-accounts. Medical Information Services are programs such as "Ask-A-Nurse", Poison Hot-Line, etc.

Description

This cost center contains the direct expenses incurred in the other administrative cost center as defined above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, equipment depreciation/leases/rentals, other direct expenses, and transfers.

Standard Unit of Measure: Not Applicable

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Unassigned Costs

2420.9

8810 DEPRECIATION AND AMORTIZATION

- 8811 Depreciation and Amortization - Building and Improvements
- 8812 Depreciation and Amortization - Leasehold Improvements
- 8813 Depreciation and Amortization - Fixed Equipment

Function

Depreciation and Amortization is a center for recording depreciation and amortization expense on all buildings, fixed equipment, land improvements, and leasehold improvements. Expenses related to amortization of intangible assets must be recorded in Other Unassigned Costs (Account 8890).

Description

This cost center contains all depreciation and amortization expense on buildings, fixed equipment, and leasehold improvements. The depreciation on major and minor movable equipment must be charged to the using cost center.

Standard Unit of Measure: Number of Gross Square Feet Owned

Gross square feet is defined as the total floor areas of the plant, including common areas (hallways, stairways, elevators, lobbies, closets, etc.). Do not include the gross square feet associated with leased or rented buildings.

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8820 LEASES AND RENTALS

- 8821 Leases and Rentals - Buildings
- 8822 Leases and Rentals - Fixed Equipment

Function

Leases and Rentals is a center for the recording of leases and rental expenses relating to all buildings, leasehold improvements, and fixed equipment.

Description

This cost center contains all lease and rental expenses relating to buildings, leasehold improvements, and fixed equipment. The cost of major and minor moveable equipment leases and rentals must be charged to the using cost center.

Standard Unit of Measure: Number of Square Feet Leased

Leased square feet is defined as the total leased floor areas of the plant, including common areas (hallways, stairways, elevators, lobbies, closets, etc.) leased by the hospital.

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8830 MALPRACTICE INSURANCE - HOSPITAL AND
PROFESSIONAL

Function

This center is used to record all professional liability insurance expenses, including premiums paid for physicians. Deductibles paid on claims are to be recorded in this cost center. The cost of self-insurance that has been actuarially determined must be recorded in this cost center.

Description

This cost center contains the expenses incurred in maintaining a professional liability insurance policy.

Standard Unit of Measure: \$1,000 of Gross Patient Revenue

Gross patient revenue divided by 1,000.

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8840 INSURANCE - OTHER

Function

This center is used to record all insurance expenses except professional liability insurance and employee benefit insurance.

Description

This cost center contains the expenses incurred in maintaining all insurance policies except professional liability insurance and employee benefit insurance. For example, fire, theft, liability (non-professional), property damage, auto, and boiler would be included here.

Standard Unit of Measure: Number of Gross Square Feet

Gross square feet is defined as the total floor areas of the plant, including common areas (hallways, stairways, elevators, lobbies, closets, etc.).

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8850 LICENSES AND TAXES (OTHER THAN ON INCOME)

Function

This center is used to record all business license expenses incidental to the operation of the hospital, all other licenses expense, and all taxes (other than on income).

Description

This cost center contains the business licenses expense, other license expense, and tax expense which are incidental to the operation of the hospital. Fees paid to a city and/or county (or other governmental unit except the Franchise Tax Board) for doing business in city and/or county must be recorded in this cost center.

Standard Unit of Measure: Number of Gross Square Feet

Gross square feet is defined as the total floor areas of the plant, including common areas (hallways, stairways, elevators, lobbies, closets, etc.).

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8860 INTEREST - WORKING CAPITAL

Function

This center is used to record all interest incurred on borrowings for working capital purposes. Interest on an unpaid tax liability is included in this cost center. Penalties assessed for unpaid taxes are to be accounted for in Other Unassigned Cost (Account 8890).

Description

This cost center contains the interest expense relating to borrowings for hospital operations. Interest incurred on mortgage notes and other borrowings for the acquisition of equipment must not be included in this cost center. Interest on borrowings during construction phases must be treated in accordance with generally accepted accounting principles.

Standard Unit of Measure: \$1,000 of Gross Patient Revenue

Gross patient revenue divided by 1,000

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8870 INTEREST - OTHER

Function

This center is used to record all interest incurred on borrowings other than interest on borrowings for working capital purposes.

Description

This cost center contains all interest expense incurred on borrowings other than interest paid on borrowings for hospital operations.

Standard Unit of Measure: Number of Gross Square Feet

Gross square feet is defined as the total floor areas of the plant, including common areas (hallways, stairways, elevators, lobbies, closets, etc

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8880 EMPLOYEE BENEFITS (NON-PAYROLL RELATED)

Function

This center is used to record all employee benefits except payroll-related benefits and other benefits which can be specifically identified as belonging to a particular cost center. An example would be the cost of providing day care for children of employees.

Description

This cost center contains all employee benefits expense except payroll-related benefits and other benefits which can be specifically identified as belonging to a particular cost center. FICA, SUI, vacation, holiday and sick leave, group health insurance, group life insurance, pension and retirement, and worker's compensation insurance would not be included in this cost center. These items shall be included in the direct expense of the using cost center.

Standard Unit of Measure: Number of Hospital FTE Employees

To calculate the number of hospital full-time equivalent employees, sum all hours for which employees were paid (whether worked or not) during the reporting period and divide by 2,080.

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8890 OTHER UNASSIGNED COSTS

8891 Amortization - Intangible Assets

Function

This cost center contains the direct expense incurred for services other than those required to be included in other specific cost centers.

Description

This cost center contains the direct expenses incurred for other costs as defined above. Examples include, amortization of intangible assets, loss on stolen inventory/equipment, loss on litigation, and inventory obsolescence/breakage.

Standard Unit of Measure: Not Applicable

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Non-Operating Revenue and Expenses

2420.10

Non-operating revenue and expense are those incurred that do not relate to the entity's ongoing principle operations.

9010 GAINS ON SALE OF HOSPITAL PROPERTY

This would include the difference of value received for assets disposed of that is greater than the net book value (historical cost less accumulated depreciation) of the asset at time of disposal.

9020 LOSSES ON SALE OF HOSPITAL PROPERTY

This would include the difference between the value received for assets disposed of that is less than the net book value (historical cost less accumulated depreciation) of the asset at the time of disposal.

9030 MAINTENANCE OF RESTRICTED FUNDS

These are expenses related to the investing activities of restricted funds.

9040 UNRESTRICTED CONTRIBUTIONS

This includes gifts, grants, and bequests upon which there are no donor imposed restrictions.

9050 DONATED SERVICES

The estimated monetary value (fair market value) of service of personnel who receive no monetary compensation or partial compensation for their services. The term is usually applied to services rendered by members of religious orders, societies, or similar groups to institutions operated by or affiliated with such groups.

9060 INCOME, GAINS, AND LOSSES FROM UNRESTRICTED INVESTMENTS

This includes interest, dividends, rents, or other income on investments as well as net gains or losses resulting from investments.

9070 UNRESTRICTED INCOME FROM ENDOWMENT FUNDS

This includes income earned on endowment funds.

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9080 UNRESTRICTED INCOME FROM OTHER RESTRICTED FUNDS

This includes income earned on restricted funds where the principal is restricted and the income is unrestricted.

9090 TERM ENDOWMENT FUNDS BECOMING UNRESTRICTED

This includes the principal amount of endowment funds recognized after a certain period or on completion of certain requirements.

9100 TRANSFERS FROM RESTRICTED FUNDS FOR NON-OPERATING EXPENSES

This includes revenue from restricted funds to cover non-operating expenses for which the restriction has been met.

9150 ASSESSMENT REVENUE

This includes any revenue received from assessments. This would primarily apply to governmental entities.

9160 COUNTY ALLOCATION OF TAX REVENUE

This includes secured and unsecured property taxes apportioned by the County from a 1% tax rate.

9170 SPECIAL DISTRICT AUGMENTATION REVENUE

This includes revenues allocated from the County Special District Augmentation Fund as determined pursuant to Revenue and Taxation Code 98.6(b).

9180 DEBT SERVICE TAX REVENUE

This includes any revenue received from tax assessments that is for debt service.

9190 STATE HOMEOWNER'S PROPERTY TAX RELIEF

This includes amounts received from the State to compensate the hospital district for revenue lost because of the Homeowners' Property Tax Exemption.

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9200 STATE APPROPRIATIONS

This account would include funds appropriated by the State and sent directly to the hospital by the State.

9210 COUNTY APPROPRIATIONS - REALIGNMENT FUNDS (NON-PATIENT CARE)

This includes any revenue received from the County under the Realignment Program.

9220 COUNTY APPROPRIATIONS - COUNTY GENERAL FUND

This includes revenue received from the County from the County's general fund.

9230 COUNTY APPROPRIATIONS - OTHER COUNTY FUNDS

This includes revenue received from the County from other than the general fund.

9250 PHYSICIANS' OFFICES AND OTHER RENTALS - REVENUE

This includes the revenue earned by renting of space owned by the hospital to others, excluding the Medical Office Building.

9260 MEDICAL OFFICE BUILDING - REVENUE

This includes the revenue earned from rental of hospital owned Medical Office Building (off-site).

9270 CHILD CARE SERVICES REVENUE (NON-EMPLOYEES)

Revenue received for providing day care services to children of non-employees of the hospital. This may include day care for ill children.

9280 FAMILY HOUSING REVENUE

This includes the revenue earned from providing families of patients a place to stay.

9290 RETAIL OPERATIONS - REVENUE

An example would be an off-site drug store/pharmacy that serves the general public rather than patients in the hospital.

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9400 OTHER NON-OPERATING REVENUE

This includes all other non-operating revenue not recorded elsewhere.

9510 PHYSICIANS' OFFICES AND OTHER RENTALS - EXPENSE

This includes expenses related to space owned by the hospital that is rented to others, excluding the Medical Office Building.

9520 MEDICAL OFFICE BUILDING EXPENSE

This includes expenses related to a hospital owned Medical Office Building (off-site).

9530 CHILD CARE SERVICES EXPENSE (NON-EMPLOYEES)

Expense incurred for providing day care services to children of non-employees of the hospital. This may include day care for ill children.

9540 FAMILY HOUSING EXPENSE

This includes the cost of providing families of patients a place to stay. It also includes the administrative costs of the program.

9550 RETAIL OPERATIONS - EXPENSE

An example would be an off-site drug store/pharmacy or in-house gift shop that serves the general public rather than patients in the hospital.

9800 OTHER NON-OPERATING EXPENSE

9900 PROVISION FOR INCOME TAXES

- 9901 Federal - current
- 9902 Federal - deferred
- 9903 State - current
- 9904 State - deferred

9920 EXTRAORDINARY ITEMS

An extraordinary item is an event that is unusual and infrequent in occurrence.

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**SUBCLASSIFICATION OF PATIENT SERVICES REVENUE ACCOUNTS 2430
AND DEDUCTIONS FROM REVENUE**

The following provides definitions or references to other chapter sections within this Manual that define items shown in the chart at Section 2230 of the Manual.

For report periods ending on or before June 29, 2000, use subclassifications outlined in Instruction No. 1. For report periods ending on or after June 30, 2000, use subclassifications outlined in Instruction No. 2.

Instruction No. 1 (Report Periods ending on or before June 29, 2000)

Financial Status.

Digit

0. Self-pay - a patient who is not covered by any type of coverage, but has the ability to pay for services.
1. HMO/PPO Contracts - these are patients who belong to groups (HMOs or PPOs) that have a contractual relationship with the hospital. Includes HMOs with managed care contracts funded by Medicare and Medi-Cal.
2. Commercial Insurance - these are patients who have their own insurance company who typically pay on a percentage of charges. The hospital does not have a contractual relationship with the insurance company.
3. Workers' Compensation - these are patients who are covered under the Workers' Compensation Program. The hospital can only collect on the bill from Workers' Compensation and not from the patient.
4. Medicare - patients covered under the Social Security Amendments of 1965. These patients are primarily the aged and needy. Does not include patients who are covered by an HMO that is funded by Medicare.
5. Medi-Cal - a patient in this classification is one who qualified as needy under state laws. Does not include patients who are covered by an HMO that is funded by Medi-Cal.
6. Short-Doyle - see description of this program in Section 2410.5 of this Manual under the account description for Account 5851 - Contractual Adjustments - Short-Doyle.
7. County Indigent Programs - see description of this program in Section 2410.5 of this Manual under the account descriptions for Account 5830 - Contractual Adjustments - County Indigent Programs.

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Financial Status.

Digit

- 8. Charity - see description of charity care in Section 1400 of this Manual.
- 9. Other - all other financial classes not covered above.

Instruction No. 2 (Report Periods ending on or after June 30, 2000)

Financial Status.

Digit

- .00 and .40 Traditional Self-pay - a patient who is not covered by any type of coverage, but has the ability to pay for services.
- .02 and .42 Traditional Private Coverage - these are patients who have their own insurance company who typically pay on a percentage of charges. The hospital does not have a contractual relationship with the insurance company.
- .03 and .43 Traditional Workers' Compensation - these are patients who are covered under the Workers' Compensation Program. The hospital can only collect on the bill from Workers' Compensation and not from the patient. Does not include patients who are covered by an managed care plan funded by Workers' Compensation.
- .04 and .44 Traditional Medicare - patients covered under the Social Security Amendments of 1965. These patients are primarily the aged and needy. Does not include patients who are covered by a managed care plan that is funded by Medicare.
- .05 and .45 Traditional Medi-Cal - a patient in this classification is one who qualified as needy under state laws. Does not include patients who are covered by a managed care plan that is funded by Medi-Cal.
- .06 and .46 Traditional Other Government - patients who are covered by government programs not listed in any other financial status, such as Short-Doyle and Tricare (CHAMPUS). See the description of the Short-Doyle program in Section 2410.5 of this Manual under the description for account 5851.
- .07 and .47 Traditional County Indigent Programs - see description of this program in Section 2410.5 of this Manual under the account descriptions for Account 5841 - Contractual Adjustments - County Indigent Programs -Traditional.
- .08 and .48 Other Indigent - indigent patients, excluding those recorded in the County Indigent Programs category and including those who are being provided charity care by the hospital.

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Financial Status.

Digit

- .09 and .49 Other - all other financial classes not covered above, except managed care patients.

- .12 and .52 Private Coverage Managed Care - patients covered by managed care plans (HMO's, HMO's with Point of Service option, PPO's, EPO's, or EPO's with Point of Service option). Does not include managed care plans funded by Medicare, Medi-Cal, a county, or Worker's Compensation.

- .13 and .53 Worker's Compensation Managed Care - patients covered by the Workers' Compensation Program who are enrolled in a managed care plan funded by Worker's Compensation.

- .14 and .54 Medicare Managed Care - patients covered under the Social Security Amendments of 1965 who are enrolled in a managed care plan funded by Medicare.

- .15 and .55 Medi-Cal Managed Care - patients who are qualified as need by state laws and covered by a managed care plan funded by Medi-Cal.

- .17 and .57 County Indigent Programs Managed Care - patients covered under Welfare and Institutions (W&I) Code Section 17000 who are enrolled in a managed care plan funded by a county.

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NATURAL CLASSIFICATION OF EXPENSE **2440**

The required level of reporting for the natural classification of expense are the major natural account classification categories. The salaries and wages detail must be maintained in order to complete Report Pages 21 and 22.

Salaries and Wages **2440.1**

Salaries and wages is defined as all remuneration for services performed by an employee for the hospital employer payable in cash; and the fair market value of services donated to the hospital by persons performing under an employee relationship. Exclude reimbursement of independent contractors such as Private Duty Nurses.

.00 Management and Supervision

Employees included in this classification are primarily involved in the direction, supervision, and coordination of hospital activities. Usually included here are job titles such as Administrator, Manager, Department Head, Supervisor, Director, and Foreman.

.01 Technicians and Specialists

Employees included in this classification usually perform activities of a creative or complex nature. Includes such job titles as Coordinator, Technologist, Technician, Therapist, Instructor, and Accountant. These employees are often licensed or registered. Lead positions of Chief, Head, etc. must be classified as Management (.00) if they provide direct supervision to 5 or more other employees.

.02 Registered Nurses

This classification includes only Registered Nurses employed in the performance of direct nursing care to patients. Registered Nurses performing supervisory functions must be classified as Management (.00). Those functioning as instructors and coordinators must be classified as Technical (.01).

.03 Licensed Vocational Nurses

This classification includes Licensed Vocational Nurses employed in the performance of direct nursing care to patients. Those Licensed Vocational Nurses not providing direct patient care must be reclassified as Technical (.01).

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.04 Aides and Orderlies

Included in this classification are non-technical personnel employed in the performance of direct nursing care to patients. Employees in this classification includes such job titles as Aide, Orderly, Nursing Assistant.

.05 Clerical and Other Administrative

Included in this classification are non-technical personnel employed in the performance of record keeping, communication, and other administrative type functions. Examples of job titles include: Accounting Clerk, Admitting Clerk, Messenger, Transporter, Key-Entry Operator, Secretary, Telephone Operator, Clerk Typist, Cashier, and Receptionist.

.06 Environmental and Food Service

This classification includes personnel employed in providing the basic needs for food and accommodations. They perform routine work of a non-technical nature. Examples of job titles include: Maintenance Person, Housekeeping Aide, Cook's Helper, Flatwork Finisher, Guard, Food Service Worker, Wall Washer, and Washman.

.07 Physicians

Employees included in this classification are employed to consult, diagnose, prescribe, and treat patients. This employee must possess a Doctor of Medicine or Doctor of Osteopathy degree and be licensed to practice medicine.

.08 Non-physician Medical Practitioners

Employees included in this classification are employed to consult, diagnose, prescribe, and treat patients under the direction of a physician. Includes such job titles as Nurse Practitioner, Physician's Assistant and Medic.

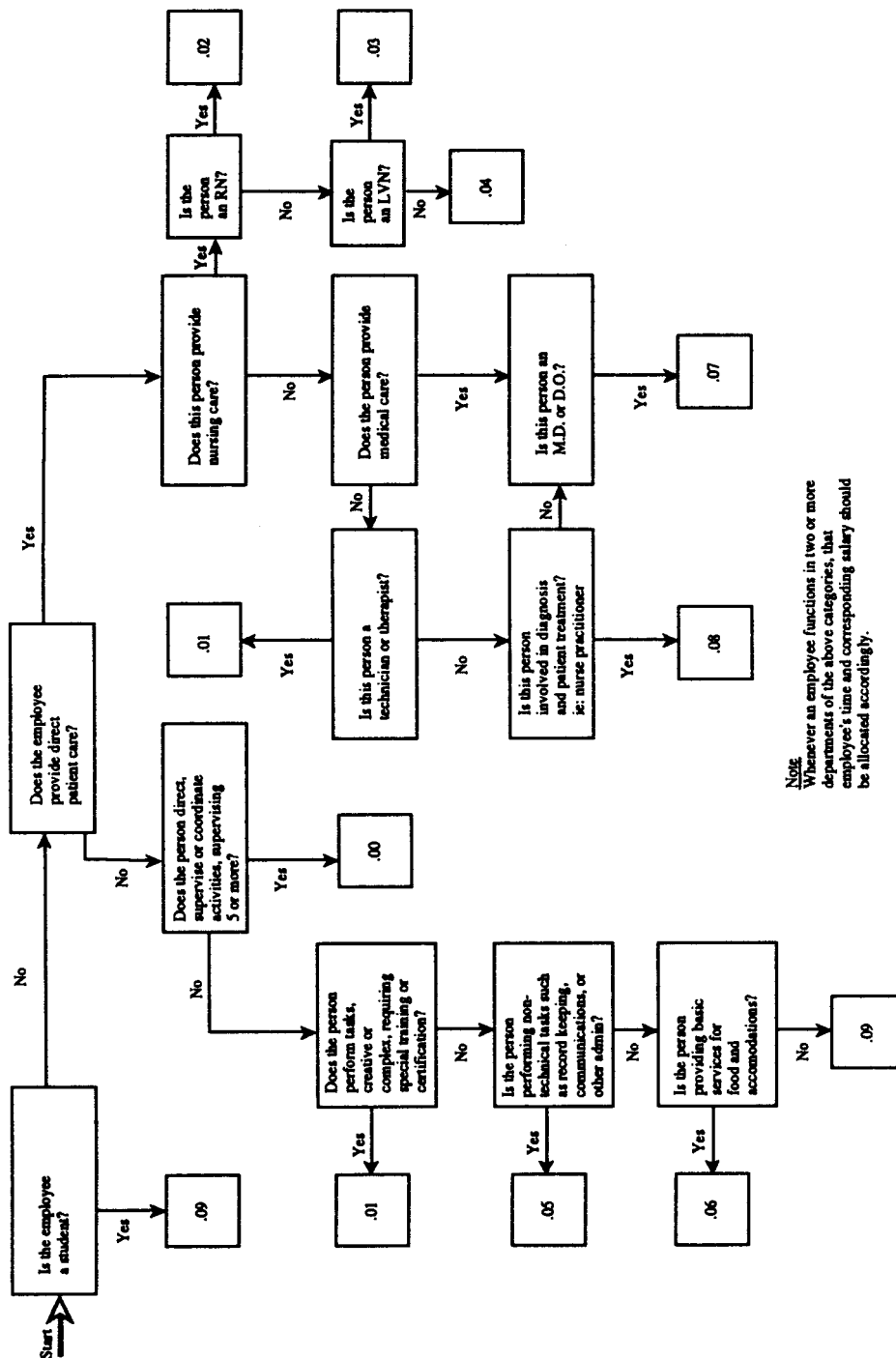
.09 Other Salaries and Wages

All employees not included in job classes (.00-.08) described above are included in this classification. Also included would be stipends paid to residents and fellows, which would be recorded only in the Education Cost Centers (8210-8290).

The following flow chart and list of example job titles in Section 2450 are presented as a guide to assist in determining the proper natural classification of various employees.

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Employee Benefits

2440.2

The following employee benefits are to be included as direct costs in all cost centers whose employees receive such benefits. When possible, the benefits should be associated with individual employees. However, reasonable allocation (based upon total salaries, for example) is permitted for all such employee benefits. Natural classifications .10 through .18 are not to be charged to the cost center "Employee Benefits" (Account 8880) Classification .19 "Other" is charged to the "Employee Benefit" cost center.

.10 FICA

.11 SUI, FUI

These classifications are charged with the employer's portion of the Social Security Tax and State Unemployment Insurance, and Federal Unemployment Insurance.

.12 Vacation, Holiday, and Sick Leave

This classification is used to record vacation, holiday, and sick leave pay. Classifications .18 and .19 may be used if these expenses are recorded separately. Balance sheet accounts are maintained (or at least established at year end) for the accrued liabilities associated with these expenses.

.13 Group Health Insurance

.14 Group Life Insurance

.15 Pension and Retirement

.16 Worker's Compensation Insurance

.18 Other Payroll Related Employee Benefits

.19 Other (Non-Payroll Related)

Employee benefits of the nature indicated are recorded in these classifications.

Professional Fees

2440.3

Fees paid for professional services are included in the following classifications. These classifications contain almost exclusively labor related expense.

.20 Medical - Physicians

Include in this classification all fees paid to physicians for patient care as well as supervisory activities.

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.21 Medical - Therapists and Other

Amounts paid to other medical personnel not on the payroll such as registered physical therapists are to be recorded in this classification.

.22 Consulting and Management Fees

Amounts paid to other personnel not on the payroll, such as consultants, when such consultants are employed by non-related organizations. Management fees paid to related organizations are charged to the natural classification "Management Services" (.64).

.23 Legal

Fees paid to outside legal firms as opposed to in-house counsel for legal services rendered.

.24 Audit

Fees paid to outside accounting firms for independent audit services. Expense related to internal auditors must be charged to Hospital Administration 8610.

.25 Registry Nursing Personnel

Includes all fees paid for nursing personnel (Rns, LVNs, Aides, and Orderlies) contracted through registry services. These fees along with hours worked will be reported on page 21.1 of the disclosure report.

.26 Other Contracted Services

This classification is for administrative type services that are contracted on a temporary basis such as secretaries, accountants, file clerks, and other administrative staff. These dollars and the hours worked associated with them will be reported on pages 21.1 and 22.1 of the disclosure report.

.29 Other Professional Fees

Supplies

2440.4

The following classifications are used to record the costs of the various types of supplies used by a hospital. The fair market value of donated supplies is charged to these classifications if the commodity otherwise would be purchased by the hospital. An offsetting credit is made to "Donated Commodities" (Account 5650).

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.31 Prosthesis

The cost of replacements for parts of the body and substitutes or aids to permanently impaired functions of the body are charged to this classification. This includes such items as artificial limbs and eyes, dentures, bone plates, permanent braces, eyeglasses, implanted pacemakers, corrective footwear, etc. Also included are components used in the assembling and fitting of such items.

.32 Sutures and Surgical Needles

This classification is charged with the cost of materials (catgut and its substitutes) used in closing incisions and wounds. Also included is the cost of needles used in applying sutures.

.33 Surgical Packs and Sheets

.34 Surgical Supplies - General

The cost of other surgical supplies not described elsewhere are charged to these classifications.

.35 Anesthetic Materials

This classification is charged with the cost of gaseous and volatile agents used in inhalation anesthesia such as cyclopropane, fluothane, halothane, nitrous oxide, ether, and chloroform.

.36 Oxygen and Other Medical Gases

The cost of gases, other than anesthesia gases, used in treatment of patients, such as oxygen and carbon dioxide mixtures are charged to this classification. Oxygen used to drive equipment such as fog generators and atomizers is also charged here.

.37 IV Solutions

.38 Pharmaceuticals

.39 Radioactive Materials

.40 Radiology Films

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.41 Other Medical Care Materials and Supplies

These classifications (.37 through .41) are charged with the cost of IV solutions, pharmaceutical supplies, radioactive materials, radiology films, and other medical care materials and supplies.

.42 Food - Meats, Fish, and Poultry

.43 Food - Other

Food purchased for dietary, kitchen, or the cafeteria is charged to these classifications.

.44 Linen and Bedding

.45 Cleaning Supplies

.46 Office and Administrative Supplies

.47 Employee Wearing Apparel

These classifications (.44 through .47) are charged with the cost of linen and bedding, cleaning supplies, office and administrative supplies, and employee wearing apparel.

.48 Instruments and Minor Medical Equipment

.49 Other Minor Equipment

The expense for equipment that is non-medical and does not meet the capitalization criteria documented in section 1120 of the manual must be reported in this natural classification.

.50 Other Non-Medical Supplies

This classification is charged with the cost of non-medical supplies not included elsewhere. Included here is the cost of miscellaneous supplies used for the personal care of patients.

Purchased Services

2440.5

.61 Medical

Include costs of purchased services such as contracted laboratory or CT Scan. Any physician fees, for which the hospital is separately charged, would be included in the .20 natural classification.

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.62 Repairs and Maintenance

This would include repairs and maintenance directly assignable to the cost center that were performed by any contracted repairs and maintenance. An example would be when an outside specialist is contracted to repair a computer in General Accounting. The cost would be reported in the General Accounting cost center under this natural classification.

.63 Medical School Contracts

Include costs incurred to hire someone to educate or train medical staff. This natural classification must be used only in education cost centers.

.64 Management Services

Include in this cost center fees paid to related organizations for management services provided. Management services provided by unrelated organizations must be charged to natural classification .22.

.65 Collection Agencies

Fees paid to collection agencies, which are generally a percentage of what is collected, must be reported in this natural classification, and must be reported in the Credit and Collection cost center.

.69 Other - Purchased Services

Includes fees paid to outside organizations to provide functions not otherwise specified, such as Dietary or Laundry and Linen services.

Other Direct Expenses

2440.6

.71 Depreciation and Amortization - Land Improvements

.72 Depreciation and Amortization - Buildings and Improvements

.73 Depreciation and Amortization - Leasehold Improvements

.74 Depreciation and Amortization - Equipment

.75 Rental/Lease Costs - Buildings

.76 Rental/Lease Costs - Equipment

.77 Utilities - Electricity

.78 Utilities - Gas

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- .79 Utilities - Water
- .80 Utilities - Other
- .81 Insurance - Professional Liability
- .82 Insurance - Other
- .83 Licenses and Taxes (Other than on Income)
- .84 Other Unassigned Costs
- .85 Telephone/Telegraph
- .86 Dues and Subscriptions
- .87 Outside Training Sessions (including travel, lodging, food, etc.)
- .88 Travel
- .89 Recruiting
- Costs associated with recruiting new personnel such as doctors, nurses, administrators, and others must be classified in this cost center. These costs may include but are not limited to food, lodging and travel. This natural classification must primarily be used in the personnel cost center.
- .90 Other Direct Expenses
- Other Expense include expenses that do not belong in the other categories such as advertising expenses incurred by the hospital which are not consulting fees paid to an agency (recorded in .22).

Transfers

2440.7

- .91 Transfers to Other Cost Centers - Salaries and Wages
- .92 Transfers to Other Cost Centers - Employee Benefits
- .93 Transfers to Other Cost Centers - Supplies
- .94 Transfers to Other Cost Centers - Other Expenses
- .95 Transfers from Other Cost Centers - Salaries and Wages
- .96 Transfers from Other Cost Centers - Employee Benefits

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.97 Transfers from Other Cost Centers - Supplies

.98 Transfers from Other Cost Centers - Other Expenses

These classifications are used to record the transfer of costs between hospital cost centers, if direct transfers to specific other natural classifications are not made. If the "transfers" classifications are used, breakouts between labor (.91 , .92, .95 and .96) and supplies and other costs (.93, .94, .97 and .98) are required. (See Section 1103 for further detail.)

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EXAMPLE JOB TITLES - ACCOUNT NUMBER TABLE

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<u>Job Title</u>	<u>Natural Account Number</u>
Accountant	.01
Accounting Clerk	.05
Accounts Receivable Clerk	.05
Accredited Record Technician	.01
Addressing Machine Operator	.05
Administrative Assistant	.00
Administrative Secretary	.05
Administrator	.00
Admitting Officer	.00
Admitting Clerk	.05
Ambulance Attendant	.09
Ambulance Driver	.09
Anesthesiologist	.07
Animal Caretaker	.09
Art Therapist	.01
Assistant Director	.00
Associate Administrator	.00
Audiologist	.01
Audiometrist	.01
Baker	.01
Biochemist	.01
Biochemistry Technologist	.01
Blood Bank Technologist	.01
Boiler Repairperson	.06
Bookkeeper	.05
Business Office Manager	.00
Cardio-Pulmonary Technician	.01
Carpenter	.06
Cashier	.05
Catheterization Technician	.01
Certified Family Nurse Practitioner	.08
Certified Pediatric Nurse Practioner	.08
Chaplain	.01
Chief	.00
Child Care Worker	.09
Clerk, General	.05
Clerk-Typist	.05
Clinical Instructor	.01
Clinical Coordinator	.00
Coding Clerk	.05
Collection Clerk	.05
Communications Coordinator	.00

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<u>Job Title</u>	<u>Natural Account Number</u>
Computer Operator	.01
Controller	.00
Cook	.01
Cook's Helper	.06
Coordinator, Physical Medicine	.00
Corrective Therapist	.01
Correspondence Clerk	.05
Counselor, School of Nursing	.00
Cytotechnologist	.01
CS & S Sterile Processing Technician	.01
Dance Therapist	.01
Dark Room Attendant	.09
Dental Assistant.09	
Dental Hygienist	.01
Dental Lab Technician	.01
Dentist	.08
Dialysis Technician	.01
Dietetic Clerk	.05
Dietitian	.01
Director	.00
Dispatcher	.05
Dispensary Clerk	.05
Duplicating Machine Operator	.05
Educational Therapist	.01
EEG Technician	.01
EKG Technician	.01
Electrical Repairperson	.06
Electro-Medical Repairperson	.06
Elevator Operator	.09
Employment Manager	.00
Extractor Person	.06
File Clerk	.05
Fireperson, Boiler	.06
Flatwork Finisher	.06
Food Service Worker	.06
Foreman	.00
Grounds Keeper	.06
Guard	.06
Health Physicist	.01
Heart-Lung Machine Operator	.01
Hematologist	.01
Hematology Technologist	.01
Histologic Technician	.01

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<u>Job Title</u>	<u>Natural Account Number</u>
Histopathologist	.00
Home Care Aide	.04
Home Health Aide	.04
Hospital Guide	.09
Housekeeping Aide	.06
Housekeeping Attendant	.06
Housekeeping Crew Leader	.00
Incinerator Person	.06
Industrial Engineer	.01
Instructor	.01
Insurance Clerk	.05
Internal Auditor	.01
Interviewer	.05
Invoice Control Clerk	.05
Job Analyst	.01
Key-entry Operator	.05
Laboratory Aide	.09
Library Assistant	.05
Licensed Psychiatric Technician	.03
Licensed Vocational Nurse	.03
Mail Clerk	.05
Maintenance Helper	.06
Maintenance Mechanic	.06
Manager	.00
Manual-Arts Therapist	.01
Marker-Sorter	.06
Medic	.08
Medical Assistant	.01
Medical Illustrator	.01
Medical Laboratory Assistant	.09
Medical Librarian	.01
Medical Photographer	.01
Medical Record Clerk	.05
Medical Record Librarian	.00
Medical Record Technician	.01
Medical Secretary	.05
Medical Stenographer	.05
Medical Technologist	.01
Medical Transcriptionist	.01
Mental Health Worker	.01
Messenger	.05

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<u>Job Title</u>	<u>Natural Account Number</u>
Microbiologist	.01
Microbiology Technologist	.01
Morgue Attendant	.01
Music Therapist	.01
Nuclear Medical Technologist	.01
Nurse Anesthetist	.01
Nurse, Charge	.00
Nurse, Practitioner	.08
Nurse, Staff (RN)	.02
Nurse Student (uncertified)	.09
Nursing Aide	.04
Occupational Therapist	.01
Occupational Therapy Aide	.09
Optometrist	.01
Orderly	.04
Orthopedic-Appliance and Limb Technician	.01
Orthopedic-Cast Specialist	.01
Orthoptist	.01
Orthotist	.01
Otolaryngologist	.07
Painter, Maintenance	.06
Paralegal	.01
Parking Lot Attendant	.09
Pathologist	.07
Patient Food Service Worker	.06
Payroll Clerk	.05
Personal Care Aide	.04
Personnel Assistant	.05
Pharmacist	.01
Pharmacy Helper	.09
Physiatrist	.07
Physical Therapist	.01
Physical Therapy Aide	.09
Physical Therapy Assistant	.04
Physician	.07
Physician's Assistant	.08
Plasterer, Maintenance	.06
Plumber, Maintenance	.06
Podiatrist	.07
Presser, Hand	.06
Press Operator	.06
Printer	.01
Programmer	.01
Prosthetist	.01
Psychiatrist	.07

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<u>Job Title</u>	<u>Natural Account Number</u>
Psychologist	.09
Public Information Specialist	.01
Pulmonary Technologist	.01
Purchasing Agent	.01
Radiation Monitor	.01
Radiologic Technologist	.01
Radiologist	.07
Receptionist	.05
Recreational Therapist	.01
Recreation Director	.01
Refrigeration Mechanic	.01
Registered Nurse	.02
Registered Record Administrator	.01
Residence Director	.09
Resident	.09
Respiratory Therapist	.01
Respiratory Therapy Technician	.01
Salad and Dessert Preparer	.06
Seamstress	.06
Secretary	.05
Security Guard	.06
Serologist	.01
Shaker	.06
Social Work Aide	.09
Social Work Assistant	.09
Social Worker	.01
Speech and Hearing Therapist	.01
Speech Clinician	.01
Speech Pathologist	.01
Stationary Engineer	.06
Statistical Clerk	.05
Stock Clerk	.05
Supervisor	.00
Surgical Technician	.01
Systems Analyst	.01
Tab Operator	.01
Telephone Operator	.05
Therapeutic Radiologic Technologist	.01
Therapy Technician	.01
Thermograph Technician	.01
Training Officer	.01
Transcribing Machine Operator	.05
Transporter	.05
Truck Driver	.09

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<u>Job Title</u>	<u>Natural Account Number</u>
Tumbler Operator	.06
Typist	.05
Veterinarian	.09
Wall Washer	.06
Ward Clerk	.05
Washperson	.06
Window Washer	.06